CENTRAL BOARD OF REVENUE

All India Income-tax Report and Returns for the year 1925-26

CALCUTTA: GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
1927

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CONTENTS.

Income-tax Department—Administration Report—
1925-26.

This is the second consolidated Report on the Administration of the Income-tax Department issued by the Central Board of Revenue.

2. Some of the old tables have been recast so as to give more information. A number of new tables have also been introduced in the Returns this year, showing the figures under various heads for a series of years. It is hoped that these new tables will be of interest. The Board has attempted to give figures for as many past years as possible but it is only since 1922-23 that anything like complete figures can be obtained.

3. *Changes in Law and Procedure, etc.*—Under Act III of 1926 every trade or business of any kind carried on in British India by or on behalf of any Government established in any part of His Majesty's Dominions exclusive of British India is liable to be taxed under the Indian Income-tax Act in the same manner or to the same extent as a company. This Act is the outcome of a Resolution of the Imperial Economic Conference in 1923 at which it was decided that the various Dominions in the British Empire should mutually forego their immunity from taxation in other parts of the Empire in respect of any trade or business carried on by them.

4. The only other Amending Act of the year—namely, Act, XXIV of 1926—was of greater importance. The Act was an important object to remove certain defects as the result of which it had been found that the provisions of Section 57 of the Indian Income-tax Act were in practice inoperative. The principal officer of every company is now required to furnish to the Income-tax authorities, on or before the 15th day of June each year, a return showing the names and addresses of shareholders to whom a dividend or aggregate dividends exceeding a certain amount to be prescribed by the Central Board of Revenue have been distributed (Section 19A). Also where the Income-tax Officer has reason to believe that a shareholder in any company is a non-resident and that his total income will reach the minimum amount liable to super-tax, he may require the principal officer of the company to deduct super-tax at a specified rate when paying the dividend to the shareholder (Section 57(2)). Further, if the amount of the dividend or dividends paid to a shareholder in any year is such as to render him liable to super-tax, and the principal officer of the company has no reason to believe that he is a resident in British India, the principal officer is required to deduct super-tax at source at the rate applicable on the assumption that the dividends paid by him represent the total income of the shareholder (Section 57(3)). Other consequential amendments have also been made to the Act. An amount exceeding Rs. 10,000 has been prescribed as the amount of income referred to in Section 19A.

5. The Amending Act also provided for appeals to the Privy Council against decisions of the High Courts under Section 66 (Section 66A). This had been suggested on more than one occasion by commercial bodies. Every reference to a High Court must now be heard by a Bench of not less than two Judges and an appeal lies to the Privy Council, subject to a certificate from the High Court that the case is a fit one for appeal.

6. When the Amending Act was passed the Government gave an undertaking that (1) the arrangement regarding the collection of super-tax at source from dividends would not be applied in respect of non-residents who have regular agents in British India, and (2) the Government would not claim costs in respect of appeals to the Privy Council where the Government had appealed and the respondent did not appear.

7. During the year the Standing Finance Committee suggested the desirability of cancelling the arrangements made in 1924 for the payment of refunds of Income-tax under Section 48 through the High Commissioner in

England. Accordingly the Central Board of Revenue have since decided to transfer the work to India and an office has been opened in Bombay with effect from 1st October 1926 to deal with all claims by residents outside India for refunds under Section 48.

7A. Further progress was made in regard to the relief from double taxation of assessees taxed both in the Indian States and British India. Agreements with the following States were in force during the year :—

1. Baroda.
2. Travancore.
3. Dhar.
4. Patiala
5. Bahawalpur.
6. Jind.
7. Kapurthala.
8. Loharu.
9. Sachin.
10. Akalkot.
11. Phaltan.
12. Benares.
13. Baster.
14. Kankar.
15. Raigarh.
16. Jashpur.
17. Sarangarh.
18. Makrai.
19. Kawardha.
20. Khairagarh.
21. Korea.
22. Nandgaon.
23. Chhuikhandun.

The arrangement has since been regularised by the issue of a Notification under Section 60 of the Indian Income-tax Act.

Progress made in extending the operations of the Income-tax Department during the year.

8. Substantial progress was made during the year in taking over the areas in which the administration of income-tax still remained in the hands of the Land Revenue Officers of the Provincial Governments. On the 31st March 1926 the following areas had been taken over by the special income-tax staff :—

United Provinces, Punjab, Central Provinces, Bombay, Bihar and Orissa and Madras. } The whole province.

Bengal.—The whole province except 4 districts namely, Rangpur, Bogra, Jessore, and Khulna which still remain under the Land Revenue Officers ; it is expected to take over these districts by 1st March 1927.

Burma.—The whole of Lower Burma and Mandalay and Yunangyaung in Upper Burma.

In *Assam* under a special arrangement which expired on 31st March 1926 and has been renewed for a further period of three years, the Local Government administer the tax in return for a commission on the collections other than those on Government salaries and on interest on securities. Out of this commission, the Local Government maintain two trained wholetime Income-tax Officers, who assess the bigger concerns, the rest of the work being done by the Land Revenue staff.

9. In the centrally-administered areas a special income-tax staff has been appointed wherever the volume of work is sufficient to justify it. Thus there are four whole-time Income-tax Officers in the North-West Frontier Province ; three in Delhi ; one in Baluchistan and one in Ajmer-Merwara. Elsewhere the work is done by part-time officers—usually of the Land Revenue Administration—but at Bangalore the Assistant Commissioner of Excise is *ex-officio* Income-tax Officer.

10. In the districts that had been taken over by the special staff in Burma a considerable number of new assessees have been discovered, and the Commissioner reports that in most of them there has been a gratifying improvement in income-tax work. There is a good deal of preliminary work to be done in exploring the interior districts of Burma and organising the work of the

Department there, and the Board is glad to notice that the Commissioner is dealing with the matter in an adequate and judicious manner.

11. In many of the provinces that have been taken over, it has been necessary to revise the strength of the establishment from time to time in order to enable it to cope with the work. When the work was originally taken over from the Local Governments, the strength of the establishment was only fixed tentatively since there were no satisfactory or adequate data upon which to base it. Subsequent experience has made it possible to standardise methods of work and details of procedure to a considerable extent. Without such standardisation real economy in administration is impossible. At the risk of repeating what may seem to be a platitude, the Board would emphasise that the administration of the Income-tax requires an efficient and adequate staff if the work is to be done properly, that is to say, if fair and just assessments are to be made, on the one hand preventing evasion and on the other avoiding overassessments. Though the problem has been and is the subject of continuous and detailed examination by the Central Board of Revenue a final and satisfactory solution can hardly be reached until conditions of work have become thoroughly stabilised, and, therefore, not in the near future.

12. Reference was made last year to the fact that the concentration of the assessment of salaried persons in special circles dealing with such assessees leads to economy of staff as well as to convenience to the assessees. Two Salary Circles were accordingly opened in Madras and Delhi, respectively.

Salient features of the previous year.

13. Since under the Indian Income-tax Act tax is levied on the income of the previous year, the assessments during the year 1925-26 reflect the conditions of the year 1924-25. It is these, therefore, that are referred to in the following paragraphs, which are based on the Reports of the several Commissioners of Income-tax.

Madras.—Trade conditions were on the whole improving during the year. The monsoon was good in the Northern but less well distributed in the Southern and Central districts. While, therefore, there was a substantial increase in the revenue from money-lending in the Telegu districts, the money market was tight in the South, and Nattukottai Chetties had difficulties in getting back their advances. The rubber boom that set in in 1925 had not yet had time to have any effect in the year 1924-25 since the estates mortgaged to Chetties could not be realised immediately. The fall in the exchange value of the Singapore dollar also tended to check remittances from the Straits. The export trade of the province did well and the earnings of the two Railways were larger than in the previous year. On the other hand, as elsewhere, cotton mills did badly, though not so badly as in Bombay. Sugar and jaggery also had a bad time owing to the increased competition of Java and the slump in prices.

There were also losses in turmeric owing to the lack of demand from Germany; in cheroots owing to the higher import duties imposed by the Straits Settlements; and in potatoes owing to increased imports of potatoes from Italy to Bombay.

Bombay.—There was a slight revival in the piece-goods trade but it was short-lived. Four successive bad years left their mark on industry and trade. In Bombay, as a whole, the cotton mill industry did worse than in 1923-24, which was itself the worst for many years. Roughly speaking, the profits earned by the mills in 1924 were less than half of what they were in 1923 and one-twentieth of what they were in the boom year of 1920. The mills in Bombay City were worse off than those in the mufassil, apparently on account of the high wages in Bombay City. Though a fall in the price of cotton roused hopes in 1925, difficulties in regard to wages and foreign competition made any revival of prosperity for the mills almost impossible. The cut in the wages of the workmen made by the Bombay mills in September 1925 and its sequelae—the strike lasting $2\frac{1}{2}$ months and the suspension and eventual abolition of the cotton excise duty by the Government of India, as well as the appointment of a special Tariff Board to enquire into the conditions of the industry—all belong to the history of the year 1925-26.

The unsatisfactory position of the industry during 1924-25 is revealed by the fact that it yielded in all about Rs 20 lakhs from income-tax and super-tax in 1925-26 against Rs. 330 lakhs in 1921-22 notwithstanding the increase in the rates of taxation.

Exports of cotton fell by about 20 per cent. and the partial failure of the cotton crop resulted in a bout of speculation with the familiar after-math of heavy losses and depression. The fall in the price of sugar and precious metals also caused heavy losses, particularly to speculators. Collections from tramp steamers in Karachi fell from Rs. 1,11,000 in 1924-25 to Rs. 14,000 in 1925-26.

The year 1924-25 was on the whole undoubtedly worse than the preceding year, and had it not been for the additional staff sanctioned for Bombay City and the energy displayed by the Department, the fall in revenue would have been much heavier. If the revenue from cotton mills be left out of consideration there was, as a matter of fact, an increase of Rs. 4,69,029 in the demand for the year as compared with that for the previous year. Every head of income showed an increased demand with the exception of " Business".

Bengal.—The year was a record one for the export trade. The import trade improved but not to the extent hoped for. Stocks of Indian goods in foreign markets were low at the beginning of the year. Demand was strong and there was a general rise in the sterling prices of Indian exports, which in most cases was appreciably more than proportionate to the improvement in the sterling value of the rupee. The shipping industry was at a stand-still from the revenue point of view. Both jute and tea did well, but not so coal. There was an increase under every head of demand except under " professional earnings", the fall in which is attributed to a general decrease in litigation.

United Provinces.—Income-tax in this province is on a comparatively narrow basis. Two small Railways, cotton mills, a woollen mill, a few engineering companies, trade in sugar, cotton goods and yarn, grain, money-lending and ordinary shop-keeping are the chief sources of revenue. As elsewhere cotton fared badly. Woollen manufacturers also did badly on account of the rise in the price of wool and a falling demand coupled with increasing competition from Europe. Here too sugar did badly. Grain merchants prospered as a rule, but the heavy rainfall and floods in September 1924 affected some of them.

Punjab.—The harvest was good and there was a record cotton crop. Dealers in grain and cotton with full markets and rising prices had a good year, and money-lenders, who represent the most important class of taxpayers in this province, did well. On the other hand, piece-goods merchants, dealers in bullion and sugar merchants did badly. On the whole, the year was an average one.

Burma.—The harvest was good and the export trade of rice and other merchandise flourishing, but this did not affect the income-tax revenue of the province because the bigger Indian merchants—particularly the rice merchants—are assessed in Bombay. As elsewhere, sugar did badly. Piece-goods showed an improvement. The year was distinctly better on the whole than the previous one.

Bihar and Orissa.—The coal and shellac industries were depressed. Mica showed signs of revival and grain merchants did well. The profits of indigo concerns were assessed for the first time in the year under review but the industry is in a state of decay and did not therefore contribute anything substantial towards the revenue, nor does it seem likely to do so in the near future.

Central Provinces.—A fall in prices led to speculation in cotton and very heavy losses. The ginning and pressing factories also did badly. Lac was a failure. Trade in forest produce languished. Manganese, on the other hand, did well.

Assam.—Tea continued to do well and the revenue contributed by the industry was much the same as in the previous, year. The cultivation of jute continues to expand in the province, and though the price of jute was not as high as in 1925, the trade did well. The lac industry was depressed.

North-West Frontier Province.—Trade conditions in this province did not in general differ materially from those in the Punjab, but the riots in Kohat in 1924 and the serious trade depression at Dera Ismail Khan, an after-math of the post-war boom, have both left a mark upon the income-tax revenue of the province from which it has not yet recovered.

Demand-Collection, etc.

14. The following figures show the demand and progress of collections during the year 1925-26 as compared with the two preceding years :—

Demand, Collection and balance of Income-tax and Super-tax for the years 1923-24 to 1925-26.

Income-tax.

	1923-24.	1924-25.	1925-26.
	Rs.	Rs.	Rs.
Balance on 1st April	2,24,28,061*	91,20,494*	48,91,201*
Demand	13,08,78,718	12,22,02,868	12,87,72,674
Miscellaneous and penalties . . .	6,39,579	4,81,027	5,38,595
Total Demand .	15,39,46,358	13,18,04,389	13,42,02,470
Refunds	1,48,73,738	1,15,70,221	1,48,46,099
Net demand	13,92,33,627	12,02,34,169	11,93,56,371
Net collections	12,69,41,046	11,36,77,316	11,50,32,765
Excess collections	2,01,528	2,42,097	1,38,534
Balance on 31st March . . .	1,24,94,109	67,98,950	44,90,862

Super-tax

	1923-24.	1924-25.	1925-26.
	Rs.	Rs.	Rs.
Balance on 1st April	1,19,54,308*	51,64,708*	26,85,856*
Demand	5,67,65,573	4,79,70,804	4,63,28,708
Miscellaneous and penalties . . .	5,685	2,791	1,045
Total Demand .	6,87,25,566	5,31,38,303	4,90,15,609
Refunds	38,58,535	11,43,816	8,88,828
Net demand	6,48,67,031	5,19,94,487	4,81,26,781
Net collections	5,78,26,346	4,72,21,563	4,62,68,790
Excess collections	1,70,524	64,937	44,363
Balance on 31st March . . .	72,11,209	48,37,995	19,02,127

* Differences between closing balances of one year and opening balances of next year due to appeals, written off, etc.

It will be noticed that the gross income-tax demand in 1925-26 was better than that in 1924-25. The reduction in the super-tax demand is easily accounted for by the condition of the cotton industry in Bombay. There is little doubt, however, that, but for the improvements effected in the machinery of collection in recent years, the revenue would have been still smaller.

15. One of the most important duties of the Income-tax Department is to discover new assessees who have hitherto escaped taxation. Since the Income-tax Department in India does not pay rewards to informers, it depends for the discovery of new assessees entirely on the vigilance and honesty of the staff. This part of its duties is engaging the constant attention of the Department everywhere, but special mention may be made of Calcutta City in which no fewer than 1,025 new assessees were discovered during the year; the Punjab in which 2,609 new assessees were discovered, and of Burma. At the same time, it must be remembered that every year some persons who paid tax in the previous year are found to be no longer liable to tax.

16. The Board again notes with satisfaction the further reduction in the arrears. It would seem that in most provinces they have been reduced almost if not quite to a minimum. The Board hopes that they will not be allowed to rise again above this level.

17. The Board also notes with pleasure the increasing promptitude in assessment work. In Bombay there had been considerable difficulty in getting assessments finished within a reasonable period, but the recent strengthening of the staff has enabled the work to be brought up to date, and the Commissioner hopes that in future it will be completed well within the year.

18. In recent years increasing attention has been paid to the collection of information regarding owners of property, especially in some of the larger cities. Income under this head had not always received sufficient attention previously. Systematic surveys are now conducted by the Income-tax Department in large cities where a substantial revenue may be expected from this source, and the records that are thus being compiled will be of value.

Progress made in educating assessees.

19. Return No. VIII has been recast so as to show in greater detail than formerly the extent to which assessees file returns and to which such returns are acceptable, and the extent to which accounts are called for and can be relied upon. The progress in this respect varies in different provinces. The figures as they stand in the Return, however, are somewhat misleading inasmuch as returns are filed in most cases by salaried persons and persons not liable to tax, while persons liable to tax who are not salaried persons do not—as is only to be expected—file returns so readily. It is proposed to revise the form of the Return in future so as to give separate figures in respect of salaried persons and persons declared not liable to tax.

20. In Bombay, according to the Commissioner, cloth dealers made much better profits than in the previous year, but about 40 per cent. of them filed no returns, trusting to the chance of Income-tax Officers' under-assessing them. The local Income-tax Officers rose to the occasion; but the Commissioner suggests that the time has come for starting a few prosecutions under Section 51 against those who deliberately omit to put in returns. The Board agrees with the Commissioner in principle, but the matter is one for him to decide with due regard to local conditions. In the same province, only 21 per cent. of the returns filed could be accepted as correct. The Commissioner says that in the majority of assessment cases relating to business an examination of accounts is absolutely necessary since few assessees return their income correctly.

In the Punjab, says the Commissioner—"at least one out of every three assessees concerned failed to submit a return or to produce accounts and, of those who produced accounts, only one in four could be accurately assessed. In the face of these figures, which are eloquent of the extent to which income in the Punjab has to be guessed, it is perhaps surprising that it has been possible to carry on the work of the Department with so little

friction. Excluding salaried assessees only 4,073 declared themselves liable and 17,951 had to be taxed who presumably wished it to be supposed that they were not assessable. Had the assessments been made solely on the basis of the returns submitted, the demand would have been Rs. 22 lakhs against 71½ lakhs the actual figure."

21. Disheartening as these reports are, the Board is not dissatisfied, on the whole, with the progress that has been made. The education of the assessee in a proper sense of his duties and rights is naturally a slow process, and whatever improvement is achieved in this direction is to some extent obscured by the gradual raising of the standard set by the Income-tax Officers. It must be recognised that the Income-tax Department is after all still in its infancy and its officers still gathering experience.

22. Here the Board must repeat what it said last year—namely, that honest assessees have everything to gain and nothing to lose by the submission of accurate returns and the production of true accounts. The Department have strict instructions not to reject accounts unless they are patently false or misleading. They have also strict instructions not to detain the assessees' accounts unnecessarily, and not to give the slightest room for any complaint of breach of confidence on their part in regard to the contents of accounts and returns submitted to them. Under Section 54 of the Income-tax Act the disclosure of such information by an officer of the Income-tax Department is punishable with imprisonment and fine; and the Board is satisfied that all ranks in the Income-tax Department are fully aware of this provision. The person who is in a position to give correct information about a man's income is the man himself, and until this is clearly realised by assessees of all classes, the administration of the tax cannot be satisfactory either to the Department or to the assessees. As the Board pointed out last year, the rejection of thousands of returns and thousands of accounts involves a waste of energy that could be far better employed.

23. As regards evasion, it can hardly be said that any really new information has been gathered. However, as one Commissioner says, we are improving our methods of detection with fruitful results. The question of dealing with bogus companies and partnerships that have been created only for the purpose of evading income-tax is under active examination, and it is hoped that before long adequate means will have been devised and applied that will compel those who resort to such devices to bear their due share of the tax. The circumvention of other methods of legal evasion that are being or may be practised is not likely to present so difficult a problem.

24. The Board regrets that statements of income prepared by professional Auditors of different professional status are still sometimes found to be untrustworthy. The Board is not concerned with the motives of these Auditors. As it pointed out last year, such defective statements may merely indicate carelessness or inadequate knowledge of the income-tax law on the part of those who prepared them. It is still the Board's policy to utilize to the full the assistance of professional Auditors. But as matters stand it is clearly impossible to accept the suggestion that has sometimes been made that every statement prepared by a "professional Auditor" should be accepted by the Department without question.

Coercive Measures.

25. Generally speaking, there has been a decrease in the number of cases in which the officers of the Department found it necessary to inflict penalties for delay in the payment of tax. The reports from the Commissioners show that penalties are no longer imposed as empty threats and that this fact is fully recognised by assessees. It is hoped, therefore, that occasions for the levy of penalties will further decrease in future.

26. Last year the Board referred to the practice that prevailed in a particular province of levying a uniform percentage of the demand as penalty with the result that delay in payment was almost encouraged. The Board is glad to learn that this practice has now been abandoned.

Prosecutions.

27. The number of prosecutions started was 27 against 57 in the previous year but offences were compounded in several instances by the Assistant Commissioners for substantial sums. In the United Provinces an assessee stood his trial and was convicted on a charge of perjury. He had denied the existence of books, but later on produced them in a civil court, and the fact came to the knowledge of the Income-tax Officer. In the Punjab criminal proceedings were instituted in three cases but so far only one has been decided. In this case the return was supported by suspicious-looking accounts. A surprise visit to the shop led to the discovery of other and fuller accounts. The accused pleaded guilty and, to quote from the judgment of the Court, "wept like a child" in Court. The Magistrate sentenced him to be imprisoned till the rising of the Court and to pay a fine of Rs. 500 remarking that "there would be no use in sending such an old straightforward man to jail."

Appeals, etc.

28. As in previous years, the Punjab is still unenviably prominent for its tendency to flood the Commissioner with frivolous applications for revision. The number of appeals, however, has fallen somewhat. In other provinces, with the gradual improvement in the quality of initial assessment work, the number of appeals has generally fallen. The total number of appeals filed in all the provinces was 19,477 against 21,423 in the previous year. The number of revision cases taken up under Section 33 in all the provinces was 2,631 against 2,402 in the previous year. During the year, 28 references were made to the High Court against 56 in the previous year. The net result of appeals, revision-petitions and references to the High Court was a reduction of about Rs. 46½ lakhs in the demand of the year against Rs. 60½ lakhs in 1924-25.

Judicial Decisions.

29. The following statement shows the important decisions pronounced by High Courts or Judicial Commissioners' Courts on references made under Section 66 of the Income-tax Act. The statement includes only those cases in which questions of law were involved, excluding those in which the High Courts held that only questions of fact were involved.

High Court.	Summary of decision.
Bombay High Court	Section 25 (3) is applicable only where a business is entirely discontinued and not where it is discontinued by an assessee but carried on subsequently by some-one else.
Calcutta High Court	Income from Jalkars (fisheries) which were included in the assets upon which the jama (permanent assessment) of certain estates in Dacca and Faridpur was fixed under Regulation I of 1793 at the time of the Permanent Settlement, is not liable to assessment to income-tax.
Ditto	Mutation nazar, *i.e.*, the amount paid to a landlord for recognising the transfer of a non-transferable holding by one tenant to another, is "agricultural income" and as such exempt from income-tax.
Madras High Court	"Obsolescence" allowance is not admissible in respect of motor cars damaged by accident.
Ditto	Income which was deliberately omitted from assessment in the previous year is income that "escaped taxation" within the meaning of Section 34.
Ditto	Profession tax paid to a Municipality is not a legitimate deduction from the taxable profits of a firm.

High Court.	Summary of decision.
Madras High Court . . .	The share of loss incurred by the individual partners in an unregistered firm cannot be set off against the profits of another unregistered firm in which two of them are partners.
Ditto	The question whether sums advanced to a firm by one of its partners are mere advances of capital, the interest on which can not be claimed as a deduction, or are sums borrowed for the purposes of the business under Section 10 (2) (iii) is a question of pure fact.
Ditto	Where a person lends money on an usufructuary mortgage, and the lands are immediately leased back to the mortgagor in consideration of a fixed annual payment, the mortgagee is assessable to income-tax on such payments, which are not "agricultural income".
Ditto	Whether money has or has not been remitted from abroad into British India is a question of fact. An assessee cannot escape taxation on foreign profits by merely debiting remittances to his capital account.
Ditto	A penalty under Section 28 can be levied even if the assessment is based on an estimate.
Ditto	The question whether funds have been dedicated to a temple is one of fact.
Chief Court of Lucknow . .	An Association formed by the proprietors or managers of several Ice Factories in Lucknow, in pursuance of an agreement to purchase ice from the several constituent factories and to sell it to the public, is a firm within the meaning of Section 3 of the Act.
Rangoon High Court . . .	Section 42 (1) is not a 'machinery' but a charging section, and profits arising from a business connection in British India are taxable, even though the profits are received abroad.
Lahore High Court . . .	The share of produce received by owners of private canals for water supplied to irrigate the lands of others is not agricultural income.

Delays in Assessments and Collections.

30. As already mentioned, considerable progress was made during the year in reducing arrears and expediting current assessments. In Bombay, for example, the arrears have been reduced to about one-seventh of what they were two years ago. The quality of the assessment work is also improving. As already stated, a large number of new assessees were discovered during the year. In Madras collections have reached a stage beyond which it is perhaps impossible to go. In Bengal also there has been a substantial improvement, and the Commissioner reports that the percentage of collection in 1925-26 has been much better than was anticipated. Almost every province shews the same satisfactory result, and the Board congratulates the Commissioners on the striking improvement in collection work.

Refunds.

31. There was a noticeable increase in refunds during the year. Refunds under Income-tax rose from Rs. 1,16 lakhs in 1924-25 to Rs. 1,48 lakhs in 1925-26. Supertax refunds showed a slight decrease from about Rs. $11\frac{1}{2}$ lakhs to about Rs. 9 lakhs. It must, however, be remembered that the most important class of refunds—those on account of Double Income-tax relief under Section 49—are shown wholly under Refunds of Income-tax, though they relate

in part to Super-tax also. The increase is due primarily to the reduction in the rates of taxation in the United Kingdom which automatically increases the share of double income-tax relief payable in British India.

32. Reference has already been made to the arrangements under which refunds under Section 48—that is, to persons with small incomes—were made through the High Commissioner in England. This arrangement has been terminated with effect from 1st October 1926.

Legal Advice.

33. The appointment of a separate legal adviser for the Income-tax Department has been a success in the two provinces in which that arrangement was introduced some time ago. The same arrangement has recently been made in a third province and it will be made in others as the necessity arises.

Assistance of other Departments.

34. The Board once again places on record its sense of obligation to the officers of other Goverment Departments who have freely placed information at the disposal of the Income-tax Department. It hopes that the valuable assistance so courteously given will continue to be given in future.

Miscellaneous.

35. The usual annual Conference of the Commissioners was held in August 1925 in Calcutta when a considerable number of outstanding questions were discussed. Subsequently the Board issued Circulars dealing with them. As the Department extends its activities and acquires experience, new problems are constantly arising, and the interchange of views between different Commissioners and the Board is found to be of great help. These Conferences save an enormous amount of correspondence that would otherwise be necessary.

36. In one province it was brought to the notice of the Board that the Assistant Commissioners were unable to find sufficient time for inspections. It has, therefore, been arranged, as an experimental measure, that for a period of three years the work of inspection in that province should be entrusted to a whole-time officer of the rank of an Assistant Commissioner while the ordinary Asssistant Commissioners should confine themselves to appellate work.

37. Finally, the Board desires to record its appreciation of the work of the Commissioners and their subordinates during the year. The quality of their work may be judged by the undoubted fact that while assessments are being made more accurately, numerous new assessees are being brought on to the Registers, and the promptitude of every branch of work including collection is increasing, complaints by the public against the Department and its officers are far less frequent than formerly. The Department has thus become at once more efficient and less unpopular, and no more satisfactory development could be desired.

V. S. SUNDARAM,

Secretary, Central Board of Revenue.

DELHI;

Dated the 22nd November 1926.

LIST OF RETURNS.

RETURN No. I.

Classification of the income-tax demand in the various provinces in the year ending 31st March 1926.

Classification of the income-tax demand in the various provinces

Serial No.	Classification.	Madras. Assessment for 1925-26.	Madras. Result of adjustment under section 19 of Act VII of 1918.	Bombay. Assessment for 1925-26.	Bombay. Result of adjustment under section 19 of Act VII of 1918.	Bengal. Assessment for 1925-26.	Bengal. Result of adjustment under section 19 of Act VII of 1918.	United Provinces. Assessment for 1925-26.	United Provinces. Result of adjustment under section 19 of Act VII of 1918.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—								
	(a) paid by Government . .	10,34,146	...	13,10,637	...	13,15,826	...	10,61,473	...
	(b) „ „ local authorities .	33,092	...	3,14,946	...	2,18,142	...	48,921	...
	(c) „ „ companies, other public bodies and associations.	8,75,828	...	27,25,101	...	33,93,752	...	4,74,978	...
	(d) „ „ private employers .	1,94,718	...	6,48,297	...	8,86,692	...	60,985	...
2	Interest on securities—								
	(a) on securities of the Government of India or of a Local Government.	1,90,174	...	18,61,992	...	71,553	...	1,29,937	...
	(b) on debentures or other securities of a local authority or a company.	37,161	...	13,03,025	...	9,63,555	...	30,336	...
3	Income derived from property . .	4,82,877	...	25,54,398	...	14,64,694	...	3,63,532	...
4	„ „ „ business . .	85,11,786	...	1,59,59,989	...	2,70,43,198	...	43,99,640	...
5	Professional earnings . . .	3,40,641	...	9,37,181	...	6,77,359	...	2,88,088	...
6	Income derived from other sources .	8,09,126	...	14,24,691	...	9,12,047	...	2.13,978	...
7	Total of items 1 to 6 .	1,25,09,549	...	2,90,40,257	...	3,69,46.818	...	70,71,868	...
8	(a) Amount to be deducted on account of section 15.	1,10,852	...	1,79,045	...	2,38,832	...	1,15,914	...
	(b) Amount to be deducted on account of section 17.	24,475	...	1,77,874	...	96,569	...	18,473	...
9	Resultant demand	1,23,74,222		2,86,83,338		3,66,11,417		69,37,481	
10	Arrears	3,68,871		12,58,756		8,10,970		1,89,413	
11	Penalties—								
	(a) penal assessments under section 28 and section 25 (2).	48,918		11,622		23.969		15,743	
	(b) penal recoveries under section 46 (1).	60.825		60,461		23,261		15,412	
	(c) other penalties and fines . .	3.775		6,518		392		700	
12	Miscellaneous	11.066		5,238		6,173		1,501	
13	Total of items 9 to 12 .	1,28,67,677		3,00,25,933		3,74,75,982		71,60,250	
14	Refund or rebate of tax—								
	(a) on interest on securities, under section 48.	23,459		2,98,081		2,11,505		32,822	
	(b) on dividends of companies, under section 48.	1,18,047		10,27,052		5,40,809		99,263	
	(c) to partners of firms, under section 48.	41,360		2,20,535		78,188		5,684	
	(d) under section 49 . . .	4,27,161		5,01,936		32,71,620		6.62,498	
	(e) other refunds	3,04,417		6,95,896		3.52,288		44,830	
15	Total refunds .	9,14,444		27,43,500		44,54,410		‡8,45,097	
16	Net demand (item 13 *minus* item 15)	1,19,53,233		2,72,82,433		3,30,21,572		63,15,153	
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	1,73,363		9,22,230		4,64,637		2 22,492	
18	*Add*—Excess collections and advance payments.	79,740		4,528		14,417		3,190	
18A	*Add*—Unpaid refunds for 1925-26 .	......		1,56,677		......		......	
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	......		1,27,955		......		......	
19	Net collections	1,18,59,610		*2,63,93,453		3,25,71,352		60,95,851	

*Includes Rs. 2,27,538 on account of collections from the B. B. and C. I. and G. I. P. Railway Companies.
†Includes Rs. 9,219 on account of uncashed refund vouchers.
‡Excludes Rs. 1,688 on account of uncashed refund vouchers.

No. I.

in the year ending 31st March 1926.

Punjab.		Burma.		Bihar and Orissa.		Central Provinces and Berar.	
Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.
11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,13,397	...	9,94,728	...	5,05,742	...	4,51,052	...
59,643	...	2,15,024	...	17,705	...	6,954	...
1,94,902	...	11,89,048	...	6,49,965	...	1,40,652	...
82,641	...	1,60,207	†9,454	67,810	...	31,103	...
1,55,724	...	12,481	...	29,229	...	16,877	...
13,845	...	1,17,302	...	307	...	743	...
4,62,080	...	6,64,320	...	1,19,964	...	1,36,442	...
42,97,009	...	1,27,61,147	...	17,02,231	...	28,65,067	...
2,47,034	...	2,45,293	...	1,84,561	...	96,334	...
1,53,994	...	2,21,210	...	5,37,543	...	23,0 6	...
65,80,269	...	1,65,80,760	:	38,15,057	...	37,68,250	...
54,582	...	71,832	...	38,499	...	48,405	...
63,289	...	86,350	...	30,648	...	9,510	...
64,62,398		1,64,22,578		37,45,910		37,10,335	
6,02,226		6,24,105		4,13,192		23,840	
11,136		17,427		7,615		18,988	
94,715		18,018		14,775		9,276	
397		798		283		100	
10,908		993		4,901		1,954	
71,81,780		1,70,83,922		41,85,976		37,64,493	
7,909		1,510		10,322		5,453	
21,616		2,58,178		8,090		24,565	
9,287		44,201		......		17,970	
2,44,183		29,83,834		......		4,30,580	
3,89,573		3,23,689		1,88,543		84,591	
6,72,568		36,11,412		2,06,955		5,63,159*	
65,09,212		1,34,72,510		39,79,021		32,01,334	
6,29,779		9,07,116		4,85,764		12,912	
1,665		2,783		26,366		793	
......		......		......		......	
......		......		......		......	
58,81,098		1,25,38,177		35,19,623		31,89,215	

Assam.		North West Frontier Province.		Baluchistan.		Ajmer-Merwara.	
Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.
19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,36,786	...	1,58,234	...	51,257	...	16,886	...
994	...	1,937	...	1,287	...	4,603	...
8,20,970	...	6,926	...	5,401	...	4,297	...
15,672	...	6,560	..	2,313	...	875	...
3,174	...	4,274	...	...	...	6,480	...
227	...	...	...	...	...	7	...
16,583	...	70,407	...	8,268	...	4,619	...
24,69,471	...	5,24,339	...	1,12,819	...	1,46,554	...
20,242	...	18,150	...	346	...	4,778	...
50,244	...	6,116	...	4,652	...	1,924	...
36,34,363	...	7,96,943	...	1,86,843	...	1,91,023	...
26,602	...	7,338	...	172	...	1,664	...
15,478	...	12,291	...	2,367	...	672	...
35,92,283		7,77,314		1,84,304		1,88,687	
92,942		1,50,427		22,529		5,749	
346		793		...		...	
4,984		14,652		1,186		...	
...		...		...		...	
654		271		3		13	
36,91,209		9,43,457		2,08,022		1,94,449	
2,104		309		576		381	
5,804		6,421		413		2,379	
79		...		165		...	
6,34,803		...		9,705		773	
24,896		59,907		2,308		8,703	
6,67,686		66,637		13,167		12,236	
30,23,523		8,76,820		1,94,855		1,82,213	
1,94,888		1,11,931		31,230		3,073	
831		212		...		3,762	
...		...		...		...	
...		...		...		...	
28,29,465		7,65,101		1,63,625		1,82,902	

No. I—(*continued*)

Coorg.		Delhi.		Mount Abu.		India Central.		Grand Total.	
Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.	Result of adjustment under section 19 of Act VII of 1918.
27	28	29	30	31	32	33	34	35	36
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,227	...	5,54,764	...	10,019	...	61,12,619	...	1,47,36,793	...
...	...	2,618	...	138	...	...	...	9,26,004	...
2,295	...	56,202	...	...	...	...	...	1,05,40,417	...
6,139	...	21,897	...	...	...	...	...	21,95,363	...
123	...	7,062	...	...	...	15,57,596	...	40,46,676	...
...	...	...	...	...	...	5	...	24,66,513	...
348	...	1,23,027	...	456	...	...	...	64,72,015	...
2,601	...	6,22,493	...	4,955	...	...	...	8,14,23,299	...
421	...	29,993	...	...	...	...	...	30,90,921	...
2,571	...	37,197	...	6	...	...	...	43,98,325	...
23,725	...	14,55,353	...	15,571	...	76,70,220	...	13,02,96,326	...
1,078	...	80,430	...	...	...	...	...	9,75,245	...
...	...	10,361	...	50	...	...	...	5,48,407	...
22,6 7		13,64,562		15,524		76,70,220		12,87,72,674	
4,713		3,23,468		...		...		48,91,201	
...		491		...		...		1,57,048	
16		7,779		...		...		3,25,360	
...		446		...		...		13,222	
...		...		...		...		42,965	
27,376		16,96,746		15,524		76,70,220		13,42,92,470	
78		2,698		...		...		5,97,207	
51		8,939		14		...		21,21,641	
...		...		...		...		4,17,469	
...		17,221		...		...		91,84,314	
378		45,277		172		...		25,25,468	
507		74,135		186		...		1,48,46,099	
26,869		16,22,611		5,38		76,70,220		11,93,56,371	
5.071		3,26,282		94		...		44,90,862	
139		108		..		...		1,38,534	
...		...		...		...		1,56,677	
...		...		...		...		1,27,955	
21,937		12,96,437		15,244		76,70,220		11,50,32,765	

D

RETURN NO. I-A.

Classification of the income-tax demand for the years 1922-23 to 1925-26.

Serial No.	Classification.	Assessment for 1922-23.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1923-24.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1924-25.	Result of adjustment under section 19 of Act VII of 1918.	Assessment for 1925-26.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—							
	(a) paid by Government	1,36,58,424	47,536	1,33,41,476	5,408	1,34,59,181	...	1,47,36,793
	(b) " " local authorities	5,90,198	3,675	7,74,706	820	8,01,747	...	9,26,004
	(c) " " companies, other public bodies and associations.	85,51,907	1,35,713	98,02,396	6,727	99,23,404	...	1,05,40,417
	(d) " " private employers	9,58,134	22,666	15,74,043	1,481	18,89,419	...	21,95,363
2	Interest on securities—							
	(a) on securities of the Government of India or of a Local Government.	42,18,958	207	42,17,655	—29	34,75,050	...	40,46,676
	(b) " debentures or other securities of a local authority or a company	19,04,025	—823	22,94,807	...	21,04,553	...	24,66,513
3	Income derived from property	42,71,649	4,88,035	59,27,233	6,024	61,54,509	...	64,72,015
4	" " " business	9,58,78,396	—1,60,19,706	8,56,45,541	56,507	7,75,57,634	...	8,14,23,299
5	Professional earnings	21,82,836	2,56,884	28,75,843	877	31,45,644	...	30,90,921
6	Income derived from other sources	42,60,336	3,27,426	51,82,701	1,62,226	48,66,438	...	43,98,325
7	Total of items 1 to 6	13,64,74,863	—1,48,82,646	13,16,36,401	2,40,041	12,33,77,589	...	13,02,96,326
8	(a) Amount to be deducted on account of section 15.	...	...	5,06,184	...	6,43,757	...	9,75,245
	(b) Amount to be deducted on account of section 17.	3,51,939	33,255	4,91,540	...	5,09,182	...	5,48,407
9	Resultant demand	12,12,07,023		13,08,78,718		12,22,24,650		12,87,72,674
10	Arrears	3,69,82,054		2,24,28,061		91,20,494		48,91,201
11	Penalties—							
	(a) penal assessments under section 28 and section 25 (2)	1,37,819		1,00,985		2,66,756		1,57,048
	(b) penal recoveries under section 46 (1)	4,68,920		4,65,993		1,69,005		3,25,360
	(c) other penalties and fines	1,10,449		14,557		25,724		13,222
12	Miscellaneous	13,383		58,044		19,542		42,965
13	Total of items 9 to 12	15,89,19,648		15,39,46,358		13,18,26,171		13,42,02,470
14	Refund or rebate of tax—							
	(a) on interest on securities, under section 48.	2,15,489		8,38,957		6,02,485		5,97,207
	(b) on dividends of companies, under section 48.	4,54,988		17,26,898		18,01,949		21,21,641
	(c) to partners of firms, under section 48	53,184		3,00,307		3,05,989		4,17,469
	(d) under section 49	3,38,368		48,95,246		46,75,892		91,84,314
	(e) other refunds	60,38,109		71,12,330		41,77,435		25,25,468
15	Total refunds	71,27,121		1,48,73,738		1,15,70,221		1,48,46,099
16	Net demand (item 13 *minus* item 15)	15,17,92,527		13,92,33,627†		12,02,56,651		11,93,56,37
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	2,94,05,867		1,24,94,109		67,98,950		44,90,86
18	*Add*—Excess collections and advance payments.	3,34,950		2,01,528‡		2,42,097		1,38,53
19	Net collections	12,27,21,610		12,69,41,046		11,36,99,098§		11,50,32,7

† Includes Rs. 1,61,007 on account of unpaid refunds.
‡ Excludes Rs. 9,994, on account of refund vouchers uncashed at the close of the year.
§ Excludes Rs. 14,371 on account of refund vouchers uncashed at the close of the year.
∥ Includes Rs. 156,677 on account of unpaid refunds for 1925-26 and excludes Rs. 1,27,955 on account of paid refunds out of unpaid refu previous year and includes Rs. 2,27,538 on account of collection from B., B. and C. I. and G. I. P. Railway Companies.

RETURN No. II.

Classification of the super-tax demand in the various provinces in the year ending 31st March 1926.

RETURN

Classification of the super-tax demand in th

Serial No.	Classification.	MADRAS.	BOMBAY.	BENGAL.	UNITED PROVINCES.	PUNJAB.	BURMA.	BIHAR AND ORISSA.
		Assessment for 1925-96.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year .	22,64,440	84,01,488	2,45,44,321	17,63,884	6,90,372	60,15,901	4,28,676
2	Arrears	61,319	7,47,174	8,49,317	1,38,156	38,235	4,29,732	3,06,411
3	Miscellaneous including penalties.	21	838	156	30	...	...	...
4	Total of items 1 to 3 .	23,25,780	91,49,500	2,53,93,794	19,02,070	7,28,607	64,45,633	7,35,087
5	Refunds . . .	42,021	2,32,664	3,14,034	12,776	1,09,578	77,173	26,603
6	Net demand (item 4 *minus* item 5).	22,83,759	89,16,836	2,50,79,760	18,89,294	6,19,029	63,68,460	7,08,484
7	*Deduct.*—Arrears outstanding on 31st March of the year to which the statement relates.	35,132	3,09,669	4,44,780	1,53,296	39,340	4,48,655	2,88,134
8	*Add.*—Excess collections and advance payments.	6,452	7,500	20,340	...	3	2	2,828
8A	*Add.*—Unpaid refunds .	...	11,810	...	...	...	...	...
8B	*Deduct.*— Unpaid vouchers for previous year paid during the year.	...	12,037	...	...	...	...	...
9	Net collections . .	22,55,079	86,14,440	2,46,55,320	17,35,998	5,79,692	59,19,807	4,23,178

No. II.

various provinces in the year ending 31st March 1926.

Central Provinces and Berar.	Assam.	North West Frontier Province.	Baluchistan.	Ajmer-Merwara.	Coorg.	Delhi.	Mount Abu.	Total.
Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.	Assessment for 1925-26.
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,89,788	8,85,912	32,004	35,177	92,088	...	1,84,657	...	4,63,28,708
1,480	5,311	31,013	...	...	...	77,708	...	26,85,856
...	...	...	...	...	...	...	...	1,045
9,91,268	8,91,223	63,017	35,177	92,088	...	2,62,365	...	4,90,15,600
69,869	1,240	...	...	...	...	2,870	...	8,88,828
9,21,399	8,89,983	63,017	35,177	92,088	...	2,59,495	...	4,81,26,781
...	63,816	35,850	130	...	...	83,325	...	19,02,127
...	7,238	...	...	...	...	...	...	44,363
...	...	...	...	...	...	...	...	11,810
...	...	...	...	...	...	...	...	12,037
9,21,399	8,33,405	27,167	35,047	92,088	...	1,76,170	...	4,62,68,790

RETURN No. III.

Classification of Income-tax collected in the various Provinces in the year ending 31st March 1926.

— 1	Securities of the Government of India or of a Local Government. 2	Securities other than those of the Government of India or of a Local Government. 3	Companies. 4	Registered firms. 5	Total. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected	5,36,02,613	2,63,02,704	42,94,83,557	6,60,72,864	57,54,61,739
Gross tax collected	40,46,020	24,65,037	4,02,92,572	61,94,619	5,29,98,248
Refunds or rebates—					
at 1 pie per rupee	7	...	371	...	378
at 2 pies " "	...	1	...	...	1
at 3 " " "	7,216	1,429	34,664	24,378	67,687
at 4 " " "	...	...	50	...	50
at 5 " " "	179	96	570	...	845
at 6 " " "	17,457	2,149	89,937	62,086	1,71,626
at 7 " " "	58	...	1,040	...	1,098
at 8 " " "	...	...	...	...	...
at 9 " " "	55,371	11,476	2,36,317	94,783	3,97,946
at 10 " " "	...	...	975	...	975
at 11 " " "	34	12	507	...	553
at 12 " " "	61,555	8,689	2,21,379	36,496	3,28,119
at 13 " " "	47,547	8,007	1,74,225	20,344	2,50,122
at 14 " " "	...	...	...	...	...
at 15 " " "	...	...	538	...	538
at 16 " " "	...	21	370	...	391
at 18 " " "	3,13,513	65,733	22,49,402	2,13,657	28,42,304
Refunds under Section 49	...	...	84,17,488	...	84,17,488
Total refunds or rebates	5,02,936	97,612	1,14,27,829	4,51,744	1,26,13,984*
Net collections	35,43,085	23,67,421	2,88,64,744	57,42,874	4,03,84,260
Number of assessees (columns 4 and 5 only)	...	...	2,868	366	3,234
Number of persons to whom refund or rebate is given	6,133	1,089	14,954	605	22,781

	Rs.
Net collections	4,03,84,260†
Add excess collections and miscellaneous	2,318
Add penalties (actual collections)	2,895
Total	4,03,89,473
Add unrepaid refunds of the year under review	1,21,681
Deduct paid refunds out of unpaid refunds of previous year	92,041
Total	4,04,19,113

* Includes Rs. 1,33,089 on account of other refunds in Burma, Rs. 274 refunds reported from Bengal in Bihar and Orissa, and Rs. 500 on account of refund of penalties collected in 1924-25 but refunded in 1925-26 in C. P. and Berar.

† Excludes Rs. 2,27,538 on account of collections from the Bombay, Baroda and Central India and Great Indian Peninsula Railway Companies.

RETURN No. III—A.

Classification of income-tax collected from companies and registered firms and on interest on securities in the various Provinces for the years 1922-23 to 1925-26.

Year.	Securities.			Companies.				Registered firms.			Total.			
	Income assessed where tax has been collected.	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.	Income assessed where tax has been collected	Gross tax collected.	Refunds.	Income assessed where tax has been collected.	Gross tax collected.	Refunds under Section 49.	Total refunds.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1922-23	7,19,82,691	61,60,148	2,21,440	57,58,48,661	5,35,11,760	3,23,264	11,66,873	7,97,96,991	74,70,036	78,846	72,76,28,343	6,71,41,944	3,23,264	14,67,159
1923-24	5,33,98,377	65,13,201	8,28,356	58,91,75,446	4,62,90,201	33,17,611	60,26,907	7,19,20,294	67,39,784	2,89,078	71,44,94,117	5,95,43,186	33,27,441	71,44,341
1924-25	7,39,64,658	55,11,884	9,81,630	41,07,33,206	3,84,51,636	42,07,498	72,22,092	6,40,66,923	60,04,463	2,73,932	54,87,63,787	4,99,67,983	42,07,498	84,77,654
1925-26	7,99,05,317	65,11,057	6,00,548	42,94,83,557	4,02,92,572	84,17,488	1,14,27,829	6,60,72,864	61,94,619	4,51,744	57,54,61,739	5,29,98,248	84,17,488	1,24,80,121

RETURN NO. IV.

Classification of grades of Income-tax collected in the various provinces in the year ending 31st March 1926.

RETU[illegible]

Classification of grades of Income-tax collected in [illegible]

Serial No.	Name of Province.	COLLECTIONS ON ACCOUNT [illegible]				
		Salaries.		Additions regarding collections on account of salaries of previous year due through difference in rate.	Income of Hindu undivided fami[illegible]	
		Income.	Tax collected.	Tax collected.	Income.	Tax collec[illegible]
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Madras	5,25,47,404	19,97,696	1,12,957	2,76,00,209	14,28,[illegible]
2	Bombay	12,46,06,032	47,28,434	1,54,902	4,63,16,052	23,28,[illegible]
3	Bengal	11,88,17,436	49,95,126	7,61,540	1,22,71,263	7,03,[illegible]
4	United Provinces	3,80,21,062	15,34,659	1,05,729	2,65,58,875	11,23,[illegible]
5	Punjab	2,86,59,058	11,30,113	62,199	1,96,88,254	7,75,[illegible]
6	Burma	5,89,21,970	23.80,054	1,18,787	80,22,995	6,52,[illegible]
7	Bihar and Orissa	2,85,01,984	11,43,846	66,523	78,39.917	3,87,[illegible]
8	Central Provinces and Berar	1,48,22,740	5,37,314	98,535	2,50,62,632	11,44,[illegible]
9	Assam	2,27,35,034	10,35,473	58,089	5,23,701	23,[illegible]
10	North-West Frontier Province	36,90,066	1,56,277	6,239	85,99,618	3,30,[illegible]
11	Delhi	1,26,72,921	5,71,372	15,610	7,75,600	61,[illegible]
12	Ajmer-Merwara	1,07,915	19,052	49	6,09,220	55,[illegible]
13	Baluchistan	14,05,075	57,013	2,904	6,528	1[illegible]
14	Coorg	4,69,6[illegible]6	17,451	280	...	...
15	Mount Abu	2,22,028	10,157	...	...	...
16	Accountant-General, Central Revenues	92,70,472	3,92,426	...	...	...
17	Rajputana Agency, Public Works Department.	67,803	2,779	...	...	...
18	Central India and Hyderabad Agency, Public Works Department.	56,786	2,026	...	...	...
19	Indo-European Telegraph Department	4,42,500	15,455	...	...	...
20	Indo-Posts and Telegraph Department	1,48,01,541	4,55,729	...	...	...
21	Accountant-General, Railways	3,41,22,016	11,67,591	...	...	...
22	Army, Military Works and Marine Department.	10,04,32,882	40,41,941	...	...	...
23	Audit Officer, Indian Stores Department	11,27,000	43,779	...	...	...
	TOTAL	66,65,21,331	2,64,35,763	15,64,343	18,38,74,864	89,65,[illegible]

No. IV.

various Provinces in the year ending 31st March 1926.

All income other than income shown in Return No. III, and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.)		Gross total of collections.	
Income.	Tax collected.	Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).
8	9	10	11
Rs.	Rs.	Rs.	Rs.
13,81,00,496	57,41,275	21,82,48,109	92,79,969
23,44,01,817	1,21,02,082	40,53,23,901	1,93,14,145
13,48,91,155	69,61,177	26,59,79,854	1,34,21,678
5,63,98,288	22,25,633	12,09,78,225	49,89,575
8,80,95,649	36,20,663	13,64,42,961	55,88,919
9,39,76,245	50,66,807	16,09,21,210	82,17,724
4,55,47,875	20,02,244	8,18,89,776	35,50,441
3,14.57,922	13,67,508	7,13,48,294	31,47,985
1,29,80,233	5,38,756	3,62,38,968	16,55,366
70,09,386	3,26,777	1,92,99,070	8,19,330
1,48,83,800	6,31,553	2,83,32,321	12,79,751
21,23,745	82,331	28,40,880	1,57,346
14,40,837	51,969	28,52,440	1,12,056
1,75,685	5,513	6,45,291	23,244
97,097	5,259	3,19,125	15,416
...	...	92,70,472	3,92,426
...	...	67,803	2,779
...	...	56,786	2,026
...	...	4,42,500	15,455
...	...	1,48,01,541	4,55,729
...	...	3,41,22,016	11,67,591
...	...	10,04,32,882	40,41,941
...	...	11,27,000	43,779
86,15,80,230	4,07,29,547	1,71,19,76,425	7,76,94,671

E 2

Deductions.			
On account of refunds – (*a*) in cash— (1) due to total refund of tax paid after collections. (2) due through sections 30 and 32 or section 35. and (*b*) in cash or otherwise due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due through difference in rate.
Income.	Tax deducted.	Tax abated.	Tax deducted.
12	13	14	15
Rs.	Rs.	Rs.	Rs.
79,05,993	4,13,932	24,458	31,9[illegible]
1,45,13,665	7,69,586	1,67,930	36,0[illegible]
90,19,869	5,06,867	1,02,868	66,18[illegible]
37,53,300	1,65,760	18,260	18,65[illegible]
69,89,803	4,14,680	54,234	1,62[illegible]
17,64,457	1,09,862	70,110	75,06[illegible]
38,53,282	2,10,544	27,876	10,72[illegible]
34,04,771	2,11,211	9,475	8,25[illegible]
10,02,117	46,897	15,667	3,44[illegible]
13,41,460	65,439	11,835	...
25,17,230	1,23,143	7,606	5,44[illegible]
55,288	5,369	519	274
16,794	578	1,571	1,731
30,169	1,078	...	378
2,149	65	...	107
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
...	...	...	...
5,61,70,347	30,45,011	5,12,409	2,59,919

No. IV.—(*continued*).

Net assessed income-tax collected.		Add excess collections and miscellaneous.	Add penalties (actual collections).	Total.	Add + (or deduct —) net recoveries (or refunds) on account of adjustment under section 19 and other refunds in 1925-26.	Net total.	Number of Assessees
Income (column 10 *minus* column 12).	Tax collected (columns 11 *minus* columns 13, 14 and 15).	Amount collected.	Amount collected.	Amount collected (columns 17, 18 and 19).			
16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
21,03,42,116	88,09,621	89,487	1,13,049	90,12,157	+185	90,12,342	38,(
39,08,10,236	1,83,40,571	* 45,470	51,764	1,84,37,805	—37,029	1,84,00,776	67,9
25,69,59,985	1,27,45,759	10,201	32,985	1,27,88,945	...	1,27,88,945	41,(
11,72,24,925	47,86,871	4,749	30,286	48,21,906	...	48,21,906	24,
12,94,53,168	51,18,381	5,034	59,835	51,83,250	—10,813	51,72,437	25,
15,91,56,753	79,62,690	7,550	15,984	79,86,224	—13,391	79,72,833	24,
7,80,36,494	33,01,299	30,080	15,464	33,46,843	...	33,46,843	13,8
6,79,38,523	29,19,045	2,730	29,058	29,50,833	...	29,50,835	11,
3,52,36,851	15,89,362	1,062	2,591	15,93,015	...	15,93,014	5,
1,79,57,610	7,42,056	483	12,889	7,55,428	+6,418	7,61,846	4,
2,58,15,091	11,43,559	554	7,779	11,51,892	...	11,51,892	4,
27,85,592	1,51,184	3,762	13	1,54,959	...	1,54,959	
28,35,646	1,08,176	3	1,081	1,09,260	...	1,09,260	
6,15,122	21,788	139	16	21,943	...	21,943	
3,16,976	15,244	...	...	15,244	...	15,244	
92,70,472	3,92,426	...	...	3,92,426	...	3,92,426	1,
67,803	2,779	...	...	2,779	...	2,779	
56,786	2,026	...	...	2,026	...	2,026	
4,42,500	15,455	...	...	15,455	...	15,455	
1,48,01,541	4,55,729	...	...	4,55,729	...	4,55,729	4,
3,41,22,016	11,67,591	...	...	11,67,591	...	11,67,591	8,
10,04,32,882	40,41,941	...	...	40,41,941	...	40,41,941	16,9
11,27,000	43,779	...	...	43,779	...	43,779	
1,65,58,06,078	7,38,77,332	2,01,304	3,72,794	7,44,51,430	—54,630	7,43,96,800	2,93,

* Includes Rs. 34,9.6 unpaid refunds of the year under review.

RETURN

Classification of grades of Income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 .	6,36,22,090	16,79,347	54,944	1,42,03,456	3,69,450	6,12,18,223	15,67,18[illegible]
II	2,500 „ 2,999 .	4,19,08,924	11,02,220	24,623	1,00,85,705	2,63,114	4,55,99,405	11,47,6[illegible]
III	3,000 „ 3,499 .	3,99,37,296	10,45,597	18,135	1,00,35,427	2,60,658	4,54,67,009	11,81,1[illegible]
IV	3,500 „ 4,999 .	8,60,30,884	22,98,833	43,387	2,21,56,313	5,76,106	9,74,81,527	25,40,34[illegible]
V	5,000 „ 7,499 .	9,51,92,305	30,40,757	1,03,658	2,52,64,194	7,85,004	11,93,84,790	37,37,31[illegible]
VI	7,500 „ 9,999 .	7,02,95,067	23,10,834	62,772	1,58,98,412	4,99,282	8,10,32,298	25,58,7[illegible]
VII	10,000 „ 12,499 .	5,67,76,321	25,96,909	1,66,656	1,14,79,959	5,38,198	6,29,10,299	29,49,2[illegible]
VIII	12,500 „ 14,999 .	3,85,31,195	17,97,599	71,246	64,69,735	3,02,046	3,51,42,700	16,47,2[illegible]
IX	15,000 „ 19,999 .	5,93,28,919	28,05,620	1,05,161	1,03,52,835	4,85,695	6,32,21,382	29,75,9[illegible]
X	20,000 „ 24,999 .	3,70,42,112	22,56,822	1,90,618	77,51,923	4,82,851	4,36,71,533	27,23,9[illegible]
XI	25,000 „ 29,999 .	2,34,64,549	14,55,718	88,186	53,68,453	3,34,991	3,03,22,408	18,95,73[illegible]
XII	30,000 „ 39,999 .	2,39,30,949	18,38,924	2,12,681	79,64,723	6,18,609	4,38,05,672	34,15,55[illegible]
XIII	40,000 „ 49,999 .	90,91,401	8,01,288	1,34,620	44,09,506	4,08,903	2,79,93,237	26,20,40[illegible]
XIV	50,000 and over .	1,14,42,656	10,66,950	2,87,404	3,24,34,223	30,40,111	10,43,11,713	97,70,57[illegible]
XV	Unclassified .	98,36,663	3,38,345	252	...	...	18,034	51[illegible]
	TOTAL .	66,65,21,331	2,64,35,763	15,64,343	18,38,74,864	89,65,018	86,15,80,230	4,07,29,54[illegible]

No. IV-A.

various Provinces in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of Assessees.	Remarks
		On account of refunds—(a) in cash—(1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
18,90,43,769	36,70,927	48,95,401	1,32,628	90,331	30,099	18,41,48,368	34,17,869	66,944	
9,76,84,034	25,37,657	25,73,752	69,704	1,545	7,237	9,51,10,282	24,59,171	36,742	
9,54,39,732	25,05,513	21,40,155	59,155	1,316	7,085	9,32,99,577	24,37,957	30,379	
20,56,68,724	54,58,672	46,33,913	1,31,460	2,505	21,453	20,10,34,811	53,03,254	50,458	
23,98,41,289	76,66,737	57,96,675	1,92,543	48,953	31,376	23,40,44,614	73,93,865	42,357	
16,72,25,777	54,29,590	41,87,313	1,52,322	1,158	40,103	16,30,38,464	52,36,007	20,694	
13,11,66,579	62,50,973	40,24,699	2,00,928	1,64,394	16,280	12,71,41,880	58,69,371	13,246	
8,01,43,630	38,18,111	24,25,146	1,18,303	649	16,270	7,77,18,484	36,82,889	6,471	
13,29,03,136	63,72,437	41,13,261	2,07,006	1,377	29,360	12,87,89,875	61,34,694	8,624	
8,84,65,568	56,54,208	31,73,337	2,08,644	88,811	16,216	8,52,92,231	53,40,537	4,589	
5,91,55,410	37,74,616	26,04,329	1,71,888	1,155	15,634	5,65,51,081	35,85,939	2,492	
7,57,01,344	60,85,772	33,23,198	2,62,892	70,580	9,980	7,23,78,146	57,42,320	2,707	
4,14,94,144	39,65,310	24,36,424	2,30,913	38,623	2,737	3,90,57,720	36,93,007	1,282	
14,81,88,592	1,41,65,036	94,78,777	8,91,725	1,012	3,504	13,87,09,815	1,32,68,795	2,389	
98,54,697	3,39,112	3,63,967	14,870	...	12,585	94,90,730	3,11,657	4,544	
1,71,19,76,425	7,76,94,671	5,61,70,347	30,45,011	5,12,409	2,59,919	1,65,58,06,078	7,38,77,332	2,93,918	

Total	7,38,77,332
Add excess collections and miscellaneous	1,66,308
Add penalties (actual collections)	3,72,794
Total	7,44,16,434
Add unpaid refunds of the year under review	34,996
Add refunds on account of adjustment under section 19 of Act VII of 1918	—15,902
Deduct refunds paid on account of the previous year	—38,720
Net Total	7,43,96,800

RETURN

Classification by Provinces of the number of assessees

rial No.	Grades of Income.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.
1	2	3	4	5	6	7	8	9
	Rs. Rs.							
1	2,000 to 2,499 . .	6,915	18,146	7,304	6,267	5,700	6,974	2,881
II	2,500 „ 2,999 . .	5,161	7,714	4,884	3,319	3,463	2,922	1,601
III	3,000 „ 3,499 . .	4,344	6,407	3,886	2,655	2,923	2,213	1,516
IV	3,500 „ 4,999 . .	7,072	11,397	6,771	4,468	4,767	3,642	2,517
V	5,000 „ 7,499 . .	6,291	9,258	6,127	3,255	4,146	3,002	2,123
VI	7,500 „ 9,999 . .	3,013	4,579	3,413	1,584	1,601	1,490	1,016
II	10,000 „ 12,499 . .	1,648	3,098	2,082	732	1,056	1,010	694
II	12,500 „ 14,999 . .	855	1,484	961	421	443	625	311
IX	15,000 „ 19,999 . .	1,131	1,985	1,292	471	533	869	529
X	20,000 „ 24,999 . .	571	1,163	718	251	301	480	233
XI	25,000 „ 29,999 . .	304	661	398	136	139	287	105
II	30,000 „ 39,999 . .	329	778	460	148	166	347	118
II	40,000 „ 49,999 . .	165	425	200	61	75	170	53
IV	50,000 „ and over . .	240	815	525	118	110	354	77
XV	Unclassified . . .	...	12	2,600	785	...	...	33
	TOTAL .	38,069	67,922	41,621	24,671	25,423	24,385	13,807

No. IV-B.

shown in Return No. IV according to grades.

Central Provinces and Berar.	Assam.	North-West Frontier Province.	Delhi.	Ajmer Merwara.	Baluchistan.	Coorg.	Mount Abu.	India Central.	TOTAL.
10	11	12	13	14	15	16	17	18	19
2,604	1,265	1,157	899	160	147	38	20	6,437	66,9
1,505	571	539	415	64	96	14	9	4,435	36,7
1,259	525	419	443	70	67	11	11	3,630	30,3
2,296	1,047	592	656	97	79	16	6	5,035	50,
1,932	872	665	548	77	95	24	4	3,938	42,
898	407	230	392	31	27	9	1	2,003	20,
504	280	223	189	14	22	4	...	1,690	13,
230	144	91	101	8	7	2	...	779	6,
299	216	80	170	8	13	3	1	1,024	8,
148	123	34	85	5	9	1	2	465	4,
82	65	23	46	2	4	...	1	239	2,
91	72	25	54	...	5	...	1	113	2,
45	20	11	32	2	...	1	3	19	1,
72	15	15	36	5	1	...	...	6	2,
...	...	...	...	...	...	...	...	1,114	4
11,974	5,622	4,104	4,096	543	572	123	59	30,927	2,93,

RETURN NO. IV-C.

Classification of grades of Income-tax collected from sources other than Companies, Registered firms and interest on securities in the various Provinces in the years 1922-23 to 1925-26.

Year.	Collections on account of— Salaries.		Collections on account of— Additions regarding collections on account of salaries of previous year due through difference in rate or through short collections at the same rate.	Collections on account of— Income of Hindu undivided families.		Collections on account of— All income other than income shown in Return No. III, and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).		Gross total of collections.		Deductions. On account of refunds—(a) in cash—(1) due to total refund of tax paid after collections, (2) due through sections 30 and 32 or section 35, and (b) in cash or otherwise due on account of insurance premia, etc.		Deductions. Due through section 17.	Deductions. Deductions regarding collections on account of salaries of previous year due through difference in rate or through excess collections at the same rate.	Net assessed income-tax collected.		*Add* excess collections and miscellaneous.	*Add* penalties (actual collections).	Total.	Add + (or deduct —) net recoveries (or refunds) on account of adjustment under section 19 in 1922-23.	Net total.	Number of assessees.
	Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income (columns 2, 5 and 7).	Tax collected (columns 3, 4, 6 and 8).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 9 *minus* column 11).	Tax collected (column 10 *minus* columns 12, 13 and 14).	Amount collected.	Amount collected.	Amount collected (columns 16, 17 and 18).	Tax collected or deducted.	Amount collected (column 19 *plus* or *minus* column 20).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1922-23 . . .	59,96,61,977	2,37,45,955	1,56,589	11,43,79,428	58,31,909	96,57,67,094	4,53,14,901	1,67,98,08,499	7,50,49,354	4,96,39,614	23,01,423	3,09,884	33,107	1,63,01,68,885	7,24,04,940	3,97,067	4,57,436	7,32,59,443	+19,19,335	7,51,78,778	2,70,856
1923-24 . . .	62,26,86,340	2,47,16,424	7,87,658	14,09,85,385	69,97,463	98,31,58,924	4,69,14,570	1,74,68,30,658	7,94,16,115	9,26,27,712	51,25,103	5,33,048	1,62,274	1,65,42,02,946	7,35,95,690	2,12,593	4,32,988	7,42,41,271	+5,98,201	7,48,39,472	2,83,883
1924-25 . . .	62,87,89,009	2,48,18,805	11,32,949	15,10,87,747	77,67,789	88,14,84,685	4,17,15,632	1,66,13,61,531	7,54,35,175	5,67,46,575	31,49,207	4,96,082	2,82,831	1,60,46,14,956	7,15,07,055	3,85,732	3,97,087	7,22,89,874	—1,05,7[illegible]2	7,21,84,145	2,91,348
1925-26 . . .	66,65,21,331	2,64,35,767	15,64,343	18,38,74,804	89,65,018	86,15,80,230	4,27,29,547	1,71,19,76,425	7,76,94,671	5,61,70,347	30,45,011	5,12,409	2,59,919	1,6[illegible]58,06,078	7,38,77,333	2,01,304	3,72,794	7,44,51,431	—54,630	7,43,96,801	2,93,918

RETURN No. IV-D.

Classification of the number of assessees shown in Return No. IV according to grades for the years 1922-23 to 1925-26.

Year.	2,000 to 2,499.	2,500 to 2,999.	3,000 to 3,499.	3,500 to 4,999.	5,000 to 7,499.	7,500 to 9,999.	10,000 to 12,499.	12,500 to 14,999.	15,000 to 19,999.	20,000 to 24,999.	25,000 to 29,999.	30,000 to 39,999.	40,000 to 49,999.	50,000 and over.	Unclassified.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1922-23	69,804	34,156	27,847	44,658	37,873	19,019	12,276	5,777	7,219	3,947	2,319	2,124	1,010	2,065	762	2,70,856
1923-24	69,711	35,450	29,358	46,078	39,306	18,831	12,170	5,995	7,447	4,272	2,350	2,508	1,759	2,963	5,685	2,83,883
1924-25	67,866	36,753	30,025	49,373	43,806	19,872	12,677	6,263	7,645	4,369	2,333	2,449	1,299	2,498	4,120	2,91,348
1925-26	66,944	36,742	30,379	50,458	42,357	20,694	13,246	6,471	8,624	4,589	2,492	2,707	1,282	2,389	4,514	2,93,918

RETURN No. V.

Statement showing collections of supertax in the various Provinces in the year ending 31st March 1926.

Name of Province.	Collections from Individuals.		Collections from Companies.		Collections from Unregistered Firms.		Collections from Hindu Undivided Families.		Total collections.		Refunds.	Net collections.	Add—Excess collections and miscellaneous.	Add—Penalties (actual collections).	Total.	Add—on account of unpaid refunds.	Net Total.
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	121	5,58,829	55	15,14,711	24	48,224	43	1,68,863	243	22,90,627	42,021	22,48,606	6,452	21	22,55,079	...	22,55,079
Bombay	502	37,38,640	222	38,97,213	113	3,28,919	105	8,74,221	942	88,38,993	2,44,701*	85,94,292	7,518	820	86,02,630	11,810	86,14,440
Bengal	486	87,06,652	392	1,40,12,570	97	21,14,519	34	1,23,799	1,009	2,49,62,540	3,29,627	2,46,32,913	19,550	2,857	2,46,55,320	...	2,46,55,320
United Provinces	51	3,19,342	23	12,12,285	13	91,768	23	1,25,379	110	17,48,774	12,776	17,35,998	...	...	17,35,998	...	17,35,998
Punjab	37	1,37,860	16	4,93,427	32	34,120	9	23,860	94	6,89,267	1,09,578	579,689	3	...	5,79,692	...	5,79,692
Burma	64	6,39,203	52	50,38,068	109	2,02,628	29	1,15,329	254	59,95,228	75,423†	59,19,805	...	2	59,19,807	...	59,19,807
Bihar and Orissa	46	4,23,269	1	15,635	3	6,559	3	1,490	54	4,46,953	26,603	4,20,350	2,828	...	4,23,178	...	4,23,178
Central Provinces and Berar	24	1,14,756	8	4,57,854	8	35,391	23	3,93,516	63	10,01,517	80,118	9,21,399	...	...	9,21,399	...	9,21,399
Assam	20	17,661	113	8,02,172	3	7,574	...	...	136	8,27,407	1,240	8,26,167	7,238	...	8,33,405	...	8,33,405
North West Frontier Province	8	23,990	...	...	1	1,563	3	1,614	12	27,167	...	27,167	...	...	27,167	...	27,167
Baluchistan	...	...	2	35,047	...	...	...	...	2	35,047	...	35,047	...	...	35,047	...	35,047
Delhi	20	47,022	4	75,201	6	10,383	4	46,434	34	1,79,040	2,870	1,76,170	...	...	1,76,170	...	1,76,170
Ajmer-Merwara	1	216	1	9,154	...	...	2	82,718	4	92,088	...	92,088	...	...	92,088	...	92,088
Total	1,380	1,47,27,440	889	2,75,63,337	409	28,81,648	278	19,62,223	2,957	4,71,34,648	9,24,957	4,62,09,691	43,589	3,700	4,62,56,980	11,810	4,62,68,790

* Includes Rs. 12,037 unpaid refunds for the previous year paid during the year.
† Includes Rs. 13,072 refunds under section 68 and Rs. 17,009 refund of excess collections of 1924-25.

RETURN No. V-A.

Statement showing collections of super-tax in the various provinces in the year ending 31st March 1926.

Class.	Amount of income.	Collections from Individuals.		Collections from Companies.		Collections from Unregistered firms.		Collections from Hindu Undivided Families.		Total collections.		Refunds.	Net collections.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000 . .	894	11,52,852	287	3,97,236	332	4,13,269	137	1,20,245	1,650	20,83,602	1,63,343	19,20,259
II	1,00,001 „ 1,50,000 . .	219	11,54,771	149	7,72,496	52	2,56,024	70	2,83,857	490	24,67,148	86,654	23,80,494
III	1,50,001 „ 2,00,000 . .	96	9,94,770	80	6,11,498	12	1,29,532	30	2,17,150	218	19,52,950	74,199	18,78,751
IV	2,00,000 „ 2,50,000 . .	69	12,03,062	52	5,43,879	7	1,08,270	18	2,63,418	146	21,18,629	34,749	20,83,880
V	2,50,001 „ 3,00,000 . .	27	7,02,755	47	6,54,617	1	54,250	11	1,81,301	86	15,92,923	41,718	15,51,205
VI	3,00,001 „ 3,50,000 . .	21	6,51,518	27	4,56,606	...	...	5	1,01,488	53	12,18,612	6,155	12,12,457
VII	3,50,001 „ 4,00,000 . .	10	4,92,903	21	3,92,190	1	43,823	3	96,430	35	10,25,346	27,685	19,97,661
VIII	4,00,001 „ 4,50,000 . .	9	6,05,036	15	3,35,969	...	...	...	7,343	24	9,48,348	18,653	9,29,695
IX	4,50,001 „ 5,00,000 . .	7	4,07,622	19	4,78,765	...	...	...	...	26	8,86,387	1,443	8,84,944
X	5,00,001 and more . .	28	73,62,151	192	2,29,11,081	4	18,76,480	4	6,90,991	228	3,28,40,703	4,28,240	3,24,12,463
	Unclassified Refunds . .	...	...	...	...	...	...	...	...	...	...	*42,118	—42,118
	TOTAL .	1,380	1,47,27,440	889	2,75,63,337	409	28,81,648	278	19,62,223	2,956	4,71,34,648	9,24,957	4,62,09,691

Add—Excess collections and miscellaneous	43,589
Add—Penalties (actual collections)	3,700
TOTAL .	4,62,56,980
Add (or *deduct*) net recoveries or refunds on account of adjustment under section 19 of Act VII of 1918 in 1922-23.	11,810
NET TOTAL .	4,62,68,790

I. T. 25.

RETURN No V-B.

Statement showing collections of super-tax for the years 1922-23 to 1925-26.

Year.	Collections from Individuals.		Collections from Companies.		Collections from Unregistered Firms.		Collections from Hindu Undivided Families.		Total Collections.		Refunds.	Net collections.	Add—Excess collections and miscellaneous.	Add—Penalties (actual collections).	Total.	Add + (or deduct —) net recoveries or refunds on account of adjustment under section 19 of Act VII of 1918 in 1922-23.	Net Total.
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1922-23 . .	1,345	2,28,89,810	854	3,61,95,564	445	61,19,069	300	58,79,374	2,944	7,10,83,817	11,52,392	6,99,31,425	65,237	21,165	7,00,17,827	—1,11,73,540	5,88,44,287
1923-24 . .	1,546	2,18,20,473	944	3,26,91,414	422	36,80,814	264	30,58,540	3,176	6,12,51,241	30,91,891	5,81,59,350	2,42, 05	5,997	5,84,07,952	— 5,81,606	5,78,26,346
1924-25 . .	1,527	1,63,47,410	908	2,62,95,667	381	31,95,359	277	24,62,398	3,093	4,83,00,834	11,56,267	4,71,44,567	57,508	1,586	4,72,03,661	+ 17,902	4,72,21,563
1925-26 . .	1,380	1,47,27,440	889	2,75,63,337	409	28,81,648	278	19,62,223	2,957	4,71,34,648	9,24,957	4,62,09,691	43,589	3,700	4,62,56,980	+ 11,810	4,62,68,790

RETURN No. VI.

Classified Statement of receipts of super-tax in the various Provinces in the year ending 31s March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs
1	Banking	35	21,44,479	173	9,82,287	208	31,26,766
2	Buildings and land	14	1,20,854	59	1,76,725	73	2,97,579
3	Chemical	3	25,630	5	19,922	8	45,552
4	Cotton spinning and weaving	75	14,73,622	12	33,353	87	15,06,975
5	Cotton pressing, ginning and cleaning	18	1,24,682	17	31,609	35	1,56,291
6	Engineering	33	8,46,792	7	22,643	40	8,69,435
7	Flour mills	10	26,105	...	...	10	26,105
8	Insurance—Fire, Marine and Life	45	5,07,059	...	...	45	5,07,059
9	Iron and steel works	3	30,162	3	48,810	6	78,972
10	Jute spinning and weaving	51	48,62,751	...	...	51	48,62,751
11	Jute pressing	5	46,752	2	52,241	7	98,993
12	Landing, shipping and warehousing	8	1,73,419	1	4,254	9	1,77,673
13	Mining, coal	60	12,11,138	12	1,15,938	72	13,27,076
14	Mining, other minerals including petroleum.	20	48,79,157	7	1,13,752	27	49,92,909
15	Paper mills	...	...	...	...	...	...
16	Printing and publishing	9	64,427	7	30,373	16	94,800
17	Steam navigation—Ocean	4	38,709	2	4,687	6	43,396
18	Steam navigation—River	6	3,01,810	1	1,645	7	3,03,455
19	Railway	44	25,25,733	...	...	44	25,25,733
20	Tanneries and leather works	1	9,052	14	46,017	15	55,069
21	Tramways	9	3,74,378	...	...	9	3,74,378
22	Woollen mills	...	...	...	...	...	...
23	Others	433	74,94,038	1,849	1,77,36,880	2,282	2,52,30,918
	TOTAL	886	2,72,80,749	2,171	1,94,21,136	3,057	4,67,01,8[illegible]

RETUR

Name of Province.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.		
			Number filed during year.	Number disposed of (including arrears of last year).	Number succesful.	Number filed during year.	Number disposed of (including arrears of last year).	Number success-ful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified
1	2	3	4	5	6	7	8	9	10	11	12
1. Madras	43,706	45,080	3,650	3,533	1,432	19	21	9	303	314	2
2. Bombay	65,386	66,797	6,182	6,022	3,171	10	8	5	558	549	18
3. Bengal	53,865	54,890	1,304	1,369	728	7	5	2	136	134	4
4. United Provinces	25,302	25,125	1,113	1,228	549	8	14	5	58	59	1
5. Punjab	26,532	27,842	2,810	2,943	958	5	4	3	555	566	20
6. Burma	25,093	27,865	1,003	976	190	4	4	1	277	255	10
7. Bihar and Orissa	15,856	16,659	1,446	1,602	458	3	1	1	422	359	14
8. Central Provinces and Berar.	11,607	12,144	1,112	1,033	583	1	1	1	121	122	77
9. Assam	5,257	5,660	153	157	51	2	2	2	4	4	1
10. Delhi	2,622	4,291	237	267	105	...	...	...	62	65	2
11. Coorg	128	131	2	...	...	...	...	...	...	...	...
12. Mount Abu	57	59	4	3	3	...	...	...	...	...	...
13. N.-W. Frontier Province	3,482	3,410	371	365	117	...	...	...	134	159	5
14. Baluchistan	353	340	10	10	4	...	...	...	...	...	...
15. Ajmer-Merwara	544	517	21	36	12	...	...	...	1	1	...
TOTAL	2,79,790	2,90,810	19,418	19,544	8,361	59	60	29	2,631	2,587	8

No. VII.

References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section 46 (1).	Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Amount remitted as irrecoverable.		Remarks.
Number.	Number successful.	Increase.	Decrease.			Number.	Number successful.	Out of arrears.	Out of demand of year under review.	
13	14	15	16	17	18	19	20	21	22	23
								Rs.	Rs.	
13	...	86,663	4,19,413	4,909	1,706	19	17	36,661	1,480	
1	1	49,915	10,32,000	5,881	2,106	...	...	2,34,383	6,750	
5	1	5,045	4,37,915	1,671	1,120	...	...	59,123	4,988	
1	...	3,025	93,200	2,966	1,610	1	1	6,006	1,392	
1	...	2,024	5,32,819	2,520	1,201	3	...	26,812	89	
1	...	57,169	3,58,262	481	413	...	...	71,585	2,682	
3	1	4,653	16,76,852	1,742	869	...	...	37,652	610	
...	...	2,472	2,24,862	273	375	1	...	1,423	1,775	
1	...	1,540	5,468	169	69	2	...	1,615	84	
...	...	...	73,938	268	107	...	...	1,196	106	
...	...	...	...	19	...	...	...	8	...	
...	...	...	181	...	...	...	...	...	...	
2	...	6	22,018	488	246	1	1	6,882	6,320	
...	...	...	1,521	30	32	...	...	2,718	...	
...	...	...	1,208	1	1	...	...	...	...	
28	3	2,12,512	48,82,654	21,418	9,855	27	19	4,86,064	26,276	

RETURN NO. VIII.

Name of Province.	Number of returns of income filed by assessees.	Number of returns accepted as correct.	Number of applications made under Section 27 of Income-tax Act, 1922.	Number of successful applications under Section 27 of Income-tax Act, 1922	Number of cases in which accounts were called for from assessee.	Number of cases in which accounts were produced by assesses.	Number of cases in wh[illegible] it was fo[illegible] possible t[illegible] base the a[illegible] sessment o[illegible] accounts
1	2	3	4	5	6	7	8
1. Madras	42,671	11,020	1,690	619	31,969	25,518	16,2[illegible]
2. Bombay	67,647	14,449	1,914	1,157	57,752	48,777	27,[illegible]
3. Bengal	42,053	17,954	1,395	467	26,857	19,740	13,77[illegible]
4. United Provinces	26,245	7,421	475	164	20,334	11,504	6,8[illegible]
5. Punjab	21,011	9,416	893	189	22,609	14,189	6,1[illegible]
6. Burma	21,977	9,111	446	61	10,467	5,245	2,49[illegible]
7. Bihar and Orissa	10,735	3,368	1,035	246	8,859	5,483	3,58[illegible]
8. Central Provinces and Berar	14,729	3,735	526	186	11,223	8,759	7,2[illegible]
9. Assam	4,440	2,622	144	37	1,649	1,261	47[illegible]
10. Delhi	2,180	2,663	278	70	1,519	1,257	58[illegible]
11. Baluchistan	...	...	24	20	...	...	...
12. North-West Frontier Province.	1,912	807	39	12	3,129	1,644	827
13. Coorg	178	104	2	2	74	61	1[illegible]
14. Mount Abu	...	...	...	...	...	...	...
15. Ajmer-Merwara	888	221	29	14	667	632	46[illegible]
TOTAL	258,666	82,891	8,890	3,244	197,108	144,070	85,6[illegible]

RETURN No. IX.

Statement showing collection under " Taxes on Income " for the years 1917-18 to 1924-25.

Name of Province.	1917-18.	1918-19.	1919-20.		1920-21.		1921-22.		1922-23.		1923-24.		1924-25.	
	Net collections of income-tax and super-tax.	Net collections of income-tax and super-tax.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.	Net collections of income-tax and super-tax.	Excess profits duty.
Madras	80,86,554	1,01,30,421	1,22,25,664	21,42,128	1,34,10,094	38,32,284	1,69,48,611	8,24,387	1,32,19,750	3,171	1,70,71,299	...	1,31,48,415	7,950
Bombay . . .	2,74,75,006	3,85,66,656	4,10,52,238	2,78,07,499	5,64,93,838	61,58,826	8,25,08,517	11,21,569	7,87,53,268	99,876	5,34,35,749	...	4,03,77,094	...
Bengal	3,38,71,120	3,49,19,021	4,29,06,408	5,13,82,284	7,40,00,345	69,56,880	6,52,62,078	5,60,200	3,24,78,781	46,986	6,03,14,480	4,959	5,54,59,155	14,778
United Provinces . .	52,26,164	71,67,017	69,07,687	32,76,758	81,01,608	7,25,654	1,21,76,192	28,323	98,32,271	...	89,17,135	...	78,87,089	...
Punjab	35,82,934	39,73,336	46,88,168	6,94,035	37,71,373	4,23,648	56,60,421	51,453	75,54,302	...	76,19,883	628	60,67,102	...
Burma	47,66,974	78,12,576	95,53,349	39,23,846	1,57,98,272	2,85,277	1,50,74,902	...	1,55,08,033	...	1,48,22,749	13,639	1,78,33,452	...
Bihar and Orissa . .	23,80,256	27,45,020	32,88,999	2,24,608	33,60,170	30,726	40,72,389	13,881	58,82,328	...	47,36,685	...	41.46,926	...
Central Provinces and Berar.	16,02,154	18,70,046	27,90,698	26,68,908	32,36,120	...	56,52,984	...	59,92,853	...	57,82,887	...	50,85,167	...
Assam	9,14,406	8,38,316	7,45,446	20,124	10,11,737	1,406	8,35,879	...	9,16,178	...	14,37,366	...	23,79,560	...
Minor Provinces and India General.	58,22,023	70,91,578	79,02,029	1,40,304	92,74,859	4,01,205	1,09,32,282	30,755	1,11,06,688	...	1,07,54,869	...	98,78,955	...
TOTAL .	9,37,27,591	11,51,13,987	13,20,60,686	9,22,80,494	19,03,58,416	1,88,15,906	21,91,24,255	26,30,568	18,12,94,452	1,50,033	18,48,93,102	19,256	16,22,62,917	22,728

RETURN No. III.

Classification of income-tax collected in the Madras Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	19,48,312	3,91,739	2,88,32,412	51,30,917	3,63,03,380
Gross tax collected	1,90,174	37,161	27,45,208	4,83,109	34,55,652
Refunds or rebates—					
at 18 pies per rupee	7,522	435	42,166	2,084	52,207
at 13 pies per rupee	2,803	463	16,076	3,020	22,362
at 12 pies per rupee	5,083	1,371	22,565	9,062	38,081
at 10 pies per rupee	..	..	192	..	192
at 9 pies per rupee	3,399	298	24,386	17,786	45,869
at 6 pies per rupee	1,314	103	6,519	5,932	13,868
at 3 pies per rupee	337	331	6,143	3,476	10,287
Refunds under Section 49	..	..	4,27,161	..	4,27,161
Total refunds or rebates	20,458	3,001	5,45,208	41,360	6,10,027
Net* collections	1,69,716	34,160	22,00,000	4,41,749	28,45,625
Number of assessees (columns 4 and 5 only).	..	..	461	34	495
Number of persons to whom refund or rebate is given.	402	77	2,786	98	3,363

* Net collections	28,45,625
Add—Excess collections and miscellaneous	1,319
Add—Penalties (actual collections)	324
TOTAL	28,47,268

Note—Incomes in respect of refunds granted at the maximum rate of 18 pies in the rupee have not been shown in Cols. 2 to 6.

RETURN No. III.

Classification of Income-tax collected in the Bombay Presidency in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	2,00,33,673	1,38,99,522	5,56,16,621	1,59,35,524	10,54,85,340
Gross tax collected	18,61,992	13,03,025	(a)52,14,060	14,93,955	98,73,032
Refunds or rebates—					
at 18 pies per rupee	(b)1,94,551	36,401	11,98,469	1,54,605	15,84,026
at 16 pies per rupee	..	21	356	..	377
at 15 pies per rupee	..	..	534	..	534
at 13 pies per rupee	12,192	4,218	1,08,583	8,495	1,33,488
at 12 pies per rupee	14,035	4,643	1,28,658	11,546	1,58,882
at 11 pies per rupee	..	12	500	..	512
at 10 pies per rupee	..	..	783	..	783
at 9 pies per rupee	13,692	8,882	1,20,899	28,464	1,71,937
at 7 pies per rupee	..	..	1,040	..	1,040
at 6 pies per rupee	5,196	1,267	42,865	11,179	60,507
at 5 pies per rupee	158	95	510	..	763
at 4 pies per rupee	..	..	50	..	50
at 3 pies per rupee	1,851	867	14,807	7,651	25,176
at 1 pie per rupee	..	..	371	..	371
Total refunds or rebates	2,41,675	56,406	16,18,425	2,21,940	21,38,446
Net Collections*	16,20,317	12,46,619	35,95,635	12,72,015	77,34,586
Number of assessees (Columns 4 and 5 only).	..	..	504	108	612
Number of persons to whom refund or rebate is given.	1,971	637	8,285	260	11,153

(a) Excludes collections of Rs. 2,27,538 received from the Bombay, Baroda and Central India and the Great Indian Peninsula Railway Companies.
(b) Includes refund of Rs. 62,755 granted to the Local Government on the Bombay Development Loan held by persons totally exempt from payment of income-tax.

	Rs.
* Net collections	77,34,586
Add excess collections and miscellaneous	16
Add penalties (actual collections)	897
TOTAL	77,35,499
Add unpaid refunds of the year under review	1,21,681
Deduct paid refunds out of unpaid refunds of previous year	92,041
Net collections	77,65,139

RETURN No. III.

Classification of income-tax collected in the Bengal Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Income assessed where tax has been collected.	7,78,114 0 0	1,02,77,225 0 0	20,98,63,902 0 0	3,50,56,173 0 0	25,59,75,414 0 0
Gross tax collected . .	71,138 15 9	9,63,490 4 9	1,96,74,650 6 0	32,87,162 9 0	2,39,96,442 3 6
Refunds or rebates—					
at 1 pie per rupee . .	6 10 0	..	..	..	6 10 0
at 2 pies per rupee . .	..	0 8 0	..	..	0 8 0
at 3 pies per rupee . .	3,880 9 0	35 12 0	8,225 3 0	9,910 0 0	22,051 8 0
at 5 pies per rupee . .	3 14 0	..	..	..	3 14 0
at 6 pies per rupee . .	7,111 8 0	586 11 0	23,159 8 0	27,972 12 0	58,830 7 0
at 7 pies per rupee . .	57 12 0	..	..	..	57 12 0
at 9 pies per rupee . .	28,681 6 0	1,777 2 0	50,636 8 0	26,116 7 0	1,07,211 7 0
at 12 pies per rupee .	29,889 4 0	1,642 6 0	34,599 8 0	4,846 9 0	70,977 11 0
at 13 pies per rupee .	20,793 1 0	2,952 1 0	23,234 8 0	1,598 6 0	48,578 0 0
at 16 pies per rupee .	..	..	14 0 0	..	14 0 0
at 18 pies per rupee .	91,167 11 0	23,873 1 0	4,61,083 8 0	40,614 1 0	6,16,738 5 0
Under section 49 . .	..	..	32,89,002 11 0	..	32,89,002 11 0
Total refunds or rebates .	1,81,591 11 0	30,867 9 0	38,89,955 6 0	1,11,058 3 0	42,13,472 13 0
Net* collections	—1,10,452 11 3	9,32,622 11 9	1,57,84,695 0 0	31,76,104 6 0	1,97,82,969 6 6
Number of assessees (columns 4 and 5 only).	..	..	936	116	1,052
Number of persons to whom refund or rebate is given.	2,453	295	1,360	107	4,215

	Rs. A. P.
* Net collections	1,97,82,969 6 6
Add excess collections and miscellaneous	—715 12 11
Add penalties (actual collections)	153 14 4
TOTAL .	1,97,82,407 7 11

RETURN No. III.

Classification of income-tax collected in the United Provinces in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs. (A)	Rs. (B)	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	13,95,484	3,23,678	2,00,04,929	4,46,390	2,21,70,481
Gross tax collected . .	(A) 1,29,937	(B) 30,336	18,75,463	41,849	20,77,585
Refunds or rebates—					
at 3 pies per rupee .	841	30	2,883	..	3,754
at 6 " " " .	2,054	103	7,953	1,003	11,113
at 9 " " " .	5,681	229	15,980	375	22,265
at 12 " " " .	7,313	352	14,765	557	22,987
at 13 " " " .	6,328	333	10,165	1,069	17,895
at 18 " " " .	8,517	3,530	47,114	2,680	61,841
Refund under section 49 .	..	..	6,62,498	..	6,62,498
Total refunds or rebates .	30,734	4,577	7,61,358	5,684	8,02,353
Net *collections . . .	99,203	25,759	11,14,105	36,165	12,75,232
Number of assessees (columns 4 and 5 only).	..	..	321	6	327
Number of persons to whom refunds or rebates are given.	662	48	1,028	12	1,750

*Net collections	12,75,232
Add excess collections and miscellaneous	388
Add penalties (actual collections)	13
TOTAL .	12,75,633

(A) Includes Rs. 14, 712 income and Rs. 439 tax on account of recovery at rates lower than 18 pies and Rs. 51 on account of recovery in 1925-26 of the difference of rate of tax on income actually recovered in 1924-25.

(B) Includes Rs. 50 income and Rs. 2 tax on account of recovery at rate lower than 18 pies. The difference of Rs. 6 between the tax at 18 pies and that actually deducted is due to omission of annas from the amount of interest from which tax was deducted.

RETURN No. III.

Classification of income-tax collected in the Punjab Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	16,61,227	1,32,736	82,72,960	5,08,115	1,05,75,038
Gross tax collected . .	1,55,740	12,444	7,75,590	47,636	10,91,410
Refunds or rebates—					
at 18 pies per rupee . .	4,120	533	2,52,947	2,175	2,59,775
at 13 " " . .	605	26	2,615	433	3,679
at 12 " " . .	1,340	560	2,843	2,376	7,119
at 9 " . .	308	40	5,178	2,877	8,403
at 6 " " . .	213	19	1,865	1,057	3,154
at 3 " " . .	..	145	351	369	865
Total refunds or rebates .	6,586	1,323	2,65,799	9,287	2,82,995
Net *collections . . .	1,49,154	11,121	5,09,792	38,349	7,08,415
Number of assessees (columns 4 and 5 only).	..	..	64	16	80
Number of persons to whom refund or rebate is given.	86	11	360	22	479

	Rs.
*Net collections	7,08,415
Add—Excess collections and miscellaneous	236
Add—Penalties (actual collections)	10
TOTAL .	7,08,661

RETURN No. III.

Classification of income-tax collected in the Burma Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	1,33,145	12,64,144	7,62,70,462	77,62,015	8,54,29,766
Gross tax collected	12,481	1,17,302	71,49,865	7,27,689	80,07,337
Refunds or rebates @ 3 pies	....	....	1,092	2,893	3,985
at 6 pies per rupee	13	....	1,757	11,044	12,814
at 9 pies per rupee	262	....	8,012	15,755	24,029
at 12 pies per rupee	39	....	7,674	4,993	12,706
at 13 pies per rupee	25	....	7,648	4,376	12,049
at 15 pies per rupee	....	....	4	....	4
at 18 pies per rupee	427	740	2,25,166	5,140	2,31,473
Total refunds or rebates	766	740	2,51,353	44,201	2,97,060
Net * collections	11,715	1,16,562	68,98,512	6,83,488	77,10,277
Number of assessees (columns 4 and 5 only).	....	....	202	66	262
Number of persons to whom refund or rebate is given.	16	4	230	78	328

* Net collections		77,10,277
Add excess collections and miscellaneous		2
Add penalties (actual collections)		1,400
TOTAL		77,11,679
Less Refund under Sec. 49	29,83,246	
Other refund	1,33,089	31,16,335
		45,95,344

RETURN No. III.

Classification of income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
Income assessed where tax has been collected.	3,11,575	3,238	10,02,315	7,10,759	20,27,887
Gross tax collected . .	29,213	304	93,975	66,334	1,90,126
Refunds or rebates—					
at 3 pies per rupee . .	293	..	179	..	472
at 6 pies per rupee . .	1,136	..	1,359	..	2,495
at 9 pies per rupee . .	1,204	4	1,447	..	2,655
at 12 pies per rupee .	2,897	121	2,639	..	5,657
at 13 pies per rupee .	2,689	15	1,239	–	3,943
at 18 pies per rupee .	1,830	..	980	..	2,810
Total refunds or rebates .	10,049	140	7,843	..	18,032
Net * collections . . .	19,164	164	86,132	66,634	1,72,094
Number of assessees (columns 4 and 5 only).	..	..	35	3	38
Number of persons to whom refund or rebate is given.	243	5	180	–	428

* Net collections	. . . .	1,72,094
Add excess collections and miscellaneous . .	. . . .	1,073
Add penalties (actual collections) . . .	. . . .	..
	TOTAL .	1,73,167
Deduct refund reported from Bengal	. . . .	274
	NET TOTAL .	1,72,893

RETURN No. III.

Classification of income-tax collected in the Central Provinces and Berar in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Income assessed where tax has been collected.	1,81,966 0	7,921 0	71,43,957 0	4,18,901 0	77,52,745 0
Gross tax collected . .	16,876 11	742 10	6,69,746 9(*a*)	39,272 0	7,26,637 14
Refunds or rebates—					
at 3 pies per rupee .	3 5	10 6	564 10	..	578 5
at 3 ,, ,, .	272 12	..	1,714 15	3,898 4	5,885 15
at 9 ,, ,, .	1,440 4	217 14	5,848 9	3,410 7	10,917 2
at 12 ,, ,, .	838 3	..	4,265 0	3,114 11	8,217 14
at 13 ,, ,, .	1,200 0	..	2,873 3	1,187 14	5,261 1
at 18 ,, ,, .	1,445 2	48 10	9,342 5	6,359 2	17,195 3
Refunds under section 49	..	..	4,30,580 3	..	4,30,580 3
Total refunds or rebates .	5,199 10	276 14	4,55,188 13	17,970 6	4,78,635 11
Net* collections . . .	11,677 1	465 12	2,14,557 12	21,301 10	2,48,002 3
Number of assessees (columns 4 and 5 only).	..	..	31	10	41
Number of persons to whom refund or rebate is given.	143	4	353	26	526

(*a*) Includes Rs. 37,600 and Rs. 22,100 on account of tax credited at Calcutta and Bombay, respectively, of the Companies of this Province.

		Rs. A.
* Net collections	.	2,48,002 3
Add excess collections and miscellaneous	.	..
Add penalties (actual collections) .	.	97 0
TOTAL	.	2,48,099 3
Deduct penalties collected in 1924-25 but refunded in 1925-26 .	.	500 0
NET TOTAL	.	2,47,599 3

RETURN No. III.

Classification of income-tax collected in the Assam Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Income assessed where tax has been collected.	34,576 0 0	2,441 0 0	1,98,66,883 0 0	42,846 0 0	1,99,46,746 0 0
Gross tax collected	3,241 6 0	227 2 0	18,62,520 5 0	4,016 0 0	18,70,004 13 0
Refunds or rebates—					
at 3 pies per rupee	9 9 0	10 0 0	162 0 0	79 0 0	260 9 0
at 5 pies per rupee	17 0 0	1 0 0	58 0 0	..	76 0 0
at 6 pies per rupee	145 11 0	70 0 0	1,116 8 0	..	1,332 3 0
at 9 pies per rupee	259 8 0	27 9 0	1,579 15 0	..	1,867 0 0
at 12 pies per rupee	91 0 0	..	793 5 0	..	884 5 0
at 13 pies per rupee	410 11 0	..	401 9 0	..	812 4 0
at 18 pies per rupee	1,064 2 0	8 0 0	2,248 6 0	..	3,320 8 0
Under section 49	..	..	6,25,000 5 0	..	6,25,000 5 0
Total refunds or rebates	1,997 9 0	116 9 0	6,31,360 0 0	79 0 0	6,33,553 2 0
Net * collections	1,243 13 0	110 9 0	12,31,160 5 0	3,937 0 0	12,36,451 11 0
Number of assessees (columns 4 and 5 only).	..	..	285	4	289
Number of persons to whom refund or rebate is given.	56	7	140	1	204

	Rs. A. P.
*Net collections	12,36,451 11 0
Add excess collections and miscellaneous	..
Add penalties (actual collections)	..
TOTAL	12,36,451 11 0

RETURN No. III.

Classification of income-tax collected in the North-West Frontier Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	45,418	..	61,089	..	1,06,507
Gross tax collected . .	4,258	..	5,727	..	9,985
Refunds or rebates— at 18 pies per rupee .	140	164	4,936	..	5,240
at 13 ,, ,, .	..	..	606	..	606
at 12 ,, ,, .	5	..	543	..	548
at 9 ,, ,, .	..	..	117	..	117
at 6 ,, ,, .	..	..	219	..	219
at 3 ,, ,, .	..	..	..	..	..
Total Refunds or rebates .	145	164	6,421	..	6,730
Net * collections . . .	4,113	—164	—694	..	3,255
Number of assessees (columns 4 and 5 only)	..	..	3	..	3
Number of persons to whom refund or rebate is given.	7	1	26	..	34

	Rs.
* Net collections	3,255
Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
TOTAL .	3,255

RETURN No. III.

Classification of income-tax collected in the Delhi Province in the year ending 31st March 1926.

—	Securities of the Government of India or of a Local Government.	Securities other than those of the Government of India or of a Local Government.	Companies.	Registered firms.	TOTAL.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Income assessed where tax has been collected.	75,328	..	16,07,759	..	16,83,087
Gross tax collected	7,062	..	1,49,010	..	1,56,072
Refunds or rebates—					
at 18 pies per rupee	2,436	..	3,650	..	6,086
at 13 pies per rupee	55	..	487	..	542
at 12 pies per rupee	59	..	1,008	..	1,067
at 9 pies per rupee	148	..	2,043	..	2,191
at 6 pies per rupee	..	..	1,410	..	1,410
at 3 pies per rupee	..	..	231	..	231
Total refunds or rebates	2,698	..	8,829	..	11,527
Net * collections	4,364	..	1,40,181	..	1,44,545
Number of assessees (columns 4 and 5 only).	..	..	21	..	21
Number of persons to whom refund or rebate is given.	26	..	110	..	136

* Net collections	1,44,545
Add excess collections and miscellaneous	..
Add penalties (actual collections)	..
TOTAL	1,44,545

RETURN No. IV.

Classification of grades of income-tax collected in the Madras Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.)	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	68,34,967	1,78,439	10,696	12,12,078	31,558	82,04,699	2,13,704
II	2,500 „ 2,999	41,11,307	1,07,366	2,941	12,52,797	32,626	86,26,222	2,24,648
III	3,000 „ 3,499	34,19,698	89,232	1,498	12,83,077	33,413	93,68,860	2,43,416
IV	3,500 „ 4,999	75,51,530	1,97,767	3,399	29,22,850	76,141	1,89,10,313	4,93,041
V	5,000 „ 7,499	77,20,639	2,42,100	9,365	38,90,722	1,21,807	2,37,97,561	7,44,332
VI	7,500 „ 9,999	52,35,205	1,65,338	6,128	25,09,005	78,406	1,55,69,049	4,88,120
VII	10,000 „ 12,499 . . .	33,96,996	1,57,610	14,327	20,35,159	95,833	1,09,59,659	5,15,444
VIII	12,500 „ 14,999 . . .	25,75,679	1,20,456	5,221	8,26,083	38,724	63,20,530	2,96,668
IX	15,000 „ 19,999 . . .	39,69,426	1,86,081	8,158	21,51,647	1,00,874	1,04,08,178	4,87,624
X	20,000 „ 24,999 . .	27,68,319	1,71,792	15,268	16,29,933	1,01,892	62,86,786	3,94,596
XI	25,000 „ 29,999 . . .	18,80,522	1,17,358	5,640	12,13,174	76,316	37,70,066	2,36,585
XII	30,000 „ 39,999 .	15,29,081	1,18,954	13,042	14,48,268	1,13,146	55,01,979	4,29,928
XIII	40,000 „ 49,999 . .	7,45,645	69,867	8,138	8,70,588	81,618	38,67,521	3,62,823
XIV	50,000, and over . . .	8,08,390	75,336	9,136	43,54,828	4,45,687	65,09,073	6,10,346
	TOTAL .	5,25,47,404	19,97,696	1,12,957	2,76,00,209	14,28,041	13,81,00,496	57,41,275

No. IV.

Madras Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		DEDUCTIONS. Due through section 17.	DEDUCTIONS. Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 minus column 12).	Tax collected (Column 11 minus columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,62,51,744	4,34,397	7,04,659	19,351	7,201	2,805	1,55,47,085	4,05,040	6,945	
1,39,90,326	3,67,581	4,42,865	11,939	..	736	1,35,47,461	3,54,906	5,161	
1,40,71,635	3,67,559	3,57,541	10,481	..	883	1,37,14,094	3,56,195	4,344	
2,93,84,693	7,70,348	8,42,638	25,934	2	2,539	2,85,42,055	7,41,873	7,072	
3,54,08,922	11,17,604	10,30,638	36,205	2,224	4,167	3,43,78,284	10,75,008	6,291	
2,33,13,259	7,37,992	7,40,567	28,603	..	2,235	2,25,72,692	7,07,154	3,013	
1,63,91,814	7,83,214	5,91,527	33,151	8,300	2,980	1,58,00,287	7,38,783	1,648	
97,22,292	4,61,069	3,65,551	19,106	..	2,736	93,56,741	4,39,227	855	
1,65,29,251	7,82,737	4,84,294	25,583	..	3,105	1,60,44,957	7,54,049	1,131	
1,06,85,038	6,83,548	4,17,799	27,483	3,651	3,947	1,02,67,239	6,48,467	571	
68,63,762	4,35,899	2,12,908	15,217	..	3,040	66,50,854	4,17,642	304	
84,79,328	6,75,070	3,11,506	27,703	1,817	2,606	81,67,822	6,42,944	329	
54,83,754	5,22,446	3,67,892	35,455	1,263	..	51,15,862	4,85,728	165	
1,16,72,291	11,40,505	10,35,608	97,721	..	179	1,06,36,683	10,42,605	240	
21,82,48,109	92,79,969	79,05,993	4,13,932	24,458	31,958	21,03,42,116	88,09,621	38,069	

		Rs.
	TOTAL .	88,09,621
Add excess collections and miscellaneous		89,487
Add penalties (actual collections)		1,13,049
	TOTAL .	90,12,157
Add net recoveries on account of adjustments under Section 19 of VII of 1918		185
	TOTAL .	90,12,342

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	1,76,29,728	4,63,469	5,970	40,00,196	1,03,591	1,27,85,791	3,32,089
II	2,500 ,, 2,999 . . .	87,91,050	2,29,980	4,101	24,51,194	64,176	88,69,283	2,32,394
III	3,000 ,, 3,499 . . .	82,53,862	2,15,668	2,152	23,28,873	59,913	93,31,874	2,42,456
IV	3,500 ,, 4,999 . . .	1,80,95,926	4,74,388	4,335	54,70,385	1,40,741	2,19,41,482	5,72,258
V	5,000 ,, 7,499 . . .	1,79,55,055	5,61,880	11,416	57,79,151	1,75,172	2,78,04,295	8,67,997
VI	7,500 ,, 9,999 . . .	1,09,99,417	3,52,519	4,448	36,14,919	1,12,430	2,18,37,973	6,87,103
VII	10,000 ,, 12,499 . . .	99,90,934	4,62,482	14,484	24,40,911	1,14,207	1,74,98,928	8,16,714
VIII	12,500 ,, 14,999 . . .	65,72,831	3,06,183	7,507	17,30,886	80,115	99,92,314	4,67,831
IX	15,000 ,, 19,999 . . .	89,93,334	4,22,305	7,099	23,81,402	1,10,201	1,94,92,552	9,15,019
X	20,000 ,, 24,999 . . .	58,35,762	3,62,567	15,006	15,80,345	97,690	1,37,00,745	8,52,184
XI	25,000 ,, 29,999 . . .	38,80,598	2,40,119	7,460	11,70,151	71,747	1,02,96,105	6,42,565
XII	30,000 ,, 39,999 . . .	40,88,113	3,13,275	31,286	16,31,051	1,22,997	1,40,91,191	10,99,436
XIII	40,000 ,, 49,999 . . .	16,85,564	1,52,616	8,880	8,71,765	81,716	96,33,628	9,01,499
XIV	50,000 and over . . .	18,19,835	1,70,611	30,758	1,08,64,823	9,94,031	3,71,25,656	34,72,597
	Unclassified	14,023	372	..	..	..	..	..
	TOTAL .	12,46,06,032	47,28,434	1,54,902	4,63,16,052	23,28,727	23,44,01,817	1,21,02,082

No. IV.

Bombay Presidency in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds—(a) in cash—(1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
3,44,15,715	9,05,119	16,44,033	43,348	34,757	4,222	3,27,71,682	8,22,792	18,146	
2,01,11,527	5,30,651	7,63,175	20,530	25	257	1,93,48,352	5,09,839	7,714	
1,99,14,609	5,20,189	7,05,085	19,217	..	418	1,92,09,524	5,00,554	6,407	
4,55,07,793	11,91,722	11,83,817	32,652	62	2,631	4,43,23,976	11,56,377	11,397	
5,15,38,501	16,16,465	14,58,479	48,472	12,827	4,174	5,00,80,022	15,50,992	9,258	
3,64,52,309	11,56,500	8,77,062	30,197	57	6,366	3,55,75,247	11,19,880	4,579	
2,99,30,773	14,07,887	11,30,130	55,716	45,726	3,562	2,88,00,643	13,02,883	3,098	
1,82,96,031	8,61,636	5,60,233	28,064	..	1,617	1,77,35,798	8,31,955	1,484	
3,08,67,288	14,54,624	9,31,045	45,470	..	5,349	2,99,36,243	14,03,805	1,985	
2,11,16,852	13,27,447	6,86,208	45,076	33,902	2,834	2,04,30,644	12,45,635	1,163	
1,53,46,854	9,61,831	6,42,608	40,174	160	2,167	1,47,04,246	19,330	661	
1,98,10,355	15,66,994	4,86,563	37,647	25,622	2,461	1,93,23,792	15,01,264	778	
1,21,90,957	11,44,711	5,12,494	48,079	14,792	..	1,16,78,463	10,81,840	425	
4,98,10,314	46,67,997	29,31,533	2,74,831	..	..	68,78,781	43,93,166	815	
14,023	372	1,200	113	..	..	12,823	259	12	
40,53,23,901	1,93,14,145	1,45,13,665	7,69,586	1,67,930	36,058	39,08,10,236	1,83,40,571	67,922	

		Rs.
	TOTAL	1,83,40,571
Add—		
Excess collections and miscellaneous		10,474
Penalties (actual collections)		51,764
Unpaid refunds of the year under review		34,996
Collection by adjustment under the Act of 1918		1,699
	TOTAL	1,84,39,504
Deduct—Refunds paid on account of the previous year		38,728
	Net collection	1,84,00,776

RETURN No. IV.

Classification of grades of income-tax collected in the Bengal Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	II Income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	II Income other than income shown … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
I	2,000 to 2,499	66,25,642	1,78,468 0 3	12,527 15 0	4,81,756	12,579 8 0	93,85,097	2,28,685 4 0
II	2,500 „ 2,999	52,21,013	1,40,345 8 4	5,794 11 0	3,95,253	10,291 14 0	64,58,345	1,68,540 10 0
III	3,000 „ 3,499	55,60,495	1,54,280 10 9	4,518 10 0	4,24,528	11,056 8 0	61,77,974	1,60,750 14 0
IV	3,500 „ 4,999	1,31,91,282	3,69,134 10 5	13,737 0 3	9,05,584	23,709 7 0	1,35,80,766	3,57,000 9 0
V	5,000 „ 7,499	1,83,32,843	6,12,685 1 2	35,972 4 9	14,83,816	46,382 14 0	1,67,82,680	5,24,557 6 0
VI	7,500 „ 9,999	1,67,01,221	5,79,157 1 6	25,926 12 4	10,36,493	32,617 7 0	1,10,63,959	3,50,961 1 0
VII	10,000 „ 12,499	1,06,06,131	4,72,617 2 4	61,271 9 9	7,93,629	36,329 2 0	93,37,658	4,37,974 7 6
VIII	12,500 „ 14,999	66,86,449	3,12,223 6 10	24,829 11 0	4,48,731	21,038 13 0	45,86,953	2,16,462 4 0
IX	15,000 „ 19,999	1,02,11,781	4,88,038 11 9	48,825 13 6	6,69,822	31,363 8 0	86,75,438	4,08,480 15 0
X	20,000 „ 24,999	62,24,065	3,68,262 2 9	78,725 12 6	6,79,774	42,171 0 0	66,08,296	4,11,815 5 0
XI	25,000 „ 29,999	36,39,146	2,24,112 9 9	42,351 13 0	4,60,163	28,531 14 0	47,29,559	2,96,448 1 0
XII	30,000 „ 39,999	49,16,782	3,93,792 14 4	96,800 9 6	9,89,462	77,424 7 0	70,79,675	5,52,220 2 0
XIII	40,000 „ 49,999	20,94,604	1,66,843 14 9	82,302 9 0	2,47,437	24,684 3 0	40,70,179	3,80,950 15 0
XIV	50,000 and over	37,93,223	3,78,429 1 4	2,27,824 15 0	32,54,815	3,05,654 12 0	2,63,36,542	24,65,814 1 0
	Unclassified	50,12,759	1,56,734 7 11	130 1 0	..	..	18,034	515 0 0
	TOTAL	11,88,17,436	49,95,125 8 2	7,61,540 3 7	1,22,71,263	7,03,835 5 0	13,48,91,155	69,61,176 14 6

No. IV.

in the Bengal Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		DEDUCTIONS. Due through section 17.	DEDUCTIONS. Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).	
10	11	12	13	14	15	16	17	18
Rs.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	
1,64,92,495	4,32,260 11 3	4,90,810	13,934 5 0	13,213 9 0	743 11 0	1,60,01,685	4,04,369 2 3	7,304
1,20,74,611	3,24,972 11 4	2,24,512	5,970 11 0	27 6 0	625 15 0	1,18,50,099	3,18,348 11 4	4,884
1,21,62,997	3,30,606 10 9	1,76,336	4,712 12 0	21 6 0	1,375 5 0	1,19,86,661	3,24,497 3 9	3,886
2,76,77,632	7,63,581 10 8	6,15,836	16,660 5 0	51 0 0	5,480 12 0	2,70,61,796	7,41,389 9 8	6,771
3,65,99,339	12,19,597 9 11	7,96,422	26,878 2 0	7,339 14 0	7,826 12 0	3,58,02,917	11,77,552 13 11	6,127
2,88,01,673	9,88,662 5 10	6,79,184	25,133 4 0	84 0 0	14,902 12 0	2,81,22,489	9,48,542 5 10	3,413
2,07,37,418	10,08,192 5 7	6,60,481	30,206 9 0	35,930 4 0	3,171 6 0	2,00,76,937	9,38,884 2 7	2,082
1,17,22,133	5,74,554 2 10	3,73,548	17,805 4 0	..	3,749 15 0	1,13,48,585	5,52,998 15 10	961
1,95,57,041	9,76,709 0 3	7,28,578	34,694 14 0	324 8 0	6,965 14 0	1,88,28,463	9,34,723 12 3	1,292
1,35,12,135	9,00,974 4 3	6,98,017	40,434 14 0	18,667 6 0	2,480 10 0	1,28,14,118	8,39,391 6 3	718
88,28,868	5,91,444 5 9	5,86,076	38,677 7 0	156 6 0	2,109 12 0	82,42,792	5,50,500 12 9	398
1,29,85,919	11,20,238 0 10	7,32,969	57,053 11 0	19,173 11 0	2,143 13 0	1,22,52,950	10,41,866 13 10	460
64,12,220	6,54,781 9 9	3,17,974	28,887 8 0	7,254 12 0	1,544 13 0	60,94,246	6,17,094 8 9	200
3,33,84,580	33,77,722 13 4	17,16,900	1,59,577 7 0	624 1 0	2,187 0 0	3,16,67,680	32,15,334 5 4	525
50,30,793	1,57,379 8 11	2,22,226	6,240 5 0	..	10,875 10 0	48,08,567	1,40,263 9 11	2,600
26,59,79,854	1,34,21,677 15 3	90,19,869	5,06,867 6 0	1,02,868 3 0	66,184 0 0	25,69,59,985	1,27,45,758 6 3	41,621

		Rs. A. P.
	Total .	1,27,45,758 6 3
Add excess collections and miscellaneous	.	10,201 7 3
Add penalties (actual collections)	.	32,985 3 6
	Total .	1,27,88,945 1 0

RETURN No. IV.

Classification of grades of income-tax collected in the United Provinces in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the United

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate, or through short collections at the same rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III and in preceding columns of this return … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	35,01,215	91,366	4,325	29,56,797	77,083	70,15,049	1,82,623
II	2,500 ,, 2,999	26,59,250	70,415	2,186	16,50,961	42,972	42,24,380	1,11,078
III	3,000 ,, 3,499	22,51,951	60,738	1,737	17,13,493	44,612	42,75,772	1,11,340
IV	3,500 ,, 4,999	50,56,425	1,39,178	4,092	41,21,713	1,07,418	89,13,031	2,32,800
	5,000 ,, 7,499	57,88,881	1,94,449	10,348	39,42,246	1,23,320	85,02,706	2,68,706
VI	7,500 ,, 9,999	41,27,665	1,57,435	3,695	25,14,906	78,731	58,39,686	1,89,518
VII	10,000 ,, 12,499	23,97,651	1,06,237	18,904	16,40,613	76,777	33,35,244	1,56,018
VIII	12,500 ,, 14,999	21,67,215	1,04,001	5,172	8,40,072	39,324	22,60,790	1,06,641
IX	15,000 ,, 19,999	27,19,889	1,33,861	5,007	16,29,341	76,300	28,95,928	1,40,573
X	20,000 ,, 24,999	18,90,969	1,11,442	18,686	9,83,205	60,941	17,53,631	1,09,856
XI	25,000 ,, 29,999	11,90,675	75,552	4,332	4,50,344	28,732	14,67,016	92,160
XII	30,000 ,, 39,999	16,33,966	1,18,264	13,887	9,54,142	74,988	17,59,496	1,36,525
XIII	40,000 ,, 49,999	6,03,075	49,841	7,567	4,26,963	35,853	8,94,801	88,772
XIV	50,000 and over	4,97,223	92,038	5,791	27,34,080	2,56,503	32,60,758	3,04,028
	Unclassified	10,35,012	29,842	..	..	..	..	..
	TOTAL	3,80,21,062	15,34,659	1,05,729	2,65,58,875	11,23,554	5,63,98,288	22,25,633

No. IV.

Provinces in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		DEDUCTIONS. Due through section 17.	DEDUCTIONS. Deductions regarding collections on account of salaries of previous year due to difference in rate, or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1,34,73,061	3,55,397	3,91,031	10,584	6,708	1,270	1,30,82,030	3,36,835	6,267	
85,34,591	2,26,651	1,62,566	4,392	+28	210	83,72,025	2,22,077	3,319	
82,41,216	2,18,427	1,79,210	4,934	+15	439	80,62,006	2,13,069	2,655	
1,80,91,169	4,83,488	4,67,638	13,533	+23	1,194	1,76,23,531	4,68,784	4,468	
1,82,33,833	5,96,823	4,93,442	16,592	1,020	2,300	1,77,40,391	5,76,911	3,255	
1,24,82,256	4,29,379	3,59,657	12,056	..	2,992	1,21,22,599	4,14,331	1,584	
73,73,508	3,57,931	1,97,620	9,626	5,003	952	71,75,888	3,42,350	732	
52,68,077	2,55,138	1,92,100	9,128	..	1,851	50,75,977	2,44,159	421	
72,45,158	3,55,741	3,63,574	17,687	..	3,287	68,81,584	3,34,767	471	
46,27,805	3,00,925	2,09,977	14,592	2,464	139	44,17,828	2,83,730	251	
31,08,035	2,00,776	1,45,971	11,740	..	2,252	29,62,064	1,86,784	136	
43,47,604	3,43,664	2,84,278	20,993	1,505	383	40,63,326	3,20,783	148	
19,24,839	1,77,033	53,363	5,004	1,238	..	18,71,476	1,70,791	61	
69,92,061	6,58,360	1,14,258	10,733	388	..	68,77,803	6,47,239	118	
10,35,012	29,842	1,38,615	4,166	..	1,415	8,96,397	24,261	785	
12,09,78,225	49,89,575	37,53,300	1,65,760	18,260	18,684	11,72,24,925	47,86,871	24,671	

Net tax collected	47,86,871
Add excess collections and miscellaneous	4,749
Add penalties (actual collections)	30,286
Total	48,21,906

RETURN No. IV.

Classification of grades of income-tax collected in the Punjab Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	29,44,508	76,680	5,587	20,37,559	53,061	68,31,663	1,77,908
II	2,500 ,, 2,999 . . .	17,93,625	46,709	1,851	17,20,242	44,798	59,21,874	1,54,216
III	3,000 ,, 3,499 . . .	14,71,201	38,313	2,004	17,80,364	46,364	59,31,455	1,54,465
IV	3,500 ,, 4,999 . . .	44,35,966	1,15,520	2,154	28,89,057	75,239	1,26,17,511	3,28,581
V	5,000 ,, 7,499 . . .	42,80,287	1,33,759	6,237	32,03,409	1,00,106	1,57,28,643	4,91,520
VI	7,500 ,, 9,999 . . .	26,58,048	83,064	4,583	19,19,072	59,971	85,71,296	2,67,853
VII	10,000 ,, 12,499 . . .	22,38,058	1,04,909	9,831	13,26,677	62,188	68,66,594	3,21,871
VIII	12,500 ,, 14,999 . . .	15,36,826	72,039	5,279	7,31,285	34,279	36,53,582	1,71,261
IX	15,000 ,, 19,999 . . .	23,68,379	1,11,018	5,105	7,88,857	36,977	60,10,944	2,81,763
X	20,000 ,, 24,999 . . .	18,25,723	1,14,108	6,405	6,59,091	41,194	36,82,938	2,30,184
XI	25,000 ,, 29,999 . . .	12,34,137	77,134	4,336	5,08,192	31,762	18,77,024	1,17,314
XII	30,000 ,, 39,999 . . .	11,94,754	93,340	5,166	5,86,356	45,809	32,94,176	2,57,357
XIII	40,000 ,, 49,999 . . .	3,12,757	29,321	3,661	2,80,654	26,311	19,44,896	1,82,334
XIV	50,000 and over . . .	3,64,789	34,199	..	12,57,439	1,17,885	51,63,053	4,84,036
	TOTAL .	2,86,59,058	11,30,113	62,199	1,96,88,254	7,75,944	8,80,95,649	36,20,663

No. IV.

Punjab Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS: On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection. (2) due through section 30 or section 32 or section 35. and (b) in cash or otherwise— due on account of insurance premia, etc.		DEDUCTIONS: Due through section 17.	DEDUCTIONS: Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,18,13,730	3,13,236	5,80,540	15,118	2,442	333	1,12,33,190	2,95,343	5,700	
94,35,741	2,47,574	3,44,766	8,978	..	8	90,90,975	2,38,588	3,463	
91,83,020	2,41,146	2,27,439	5,923	..	68	89,55,581	2,35,155	2,923	
1,99,42,534	5,21,494	4,56,996	11,901	..	80	1,94,85,538	5,09,513	4,767	
2,32,12,339	7,31,622	4,68,888	14,653	10,999	217	2,27,43,451	7,05,753	4,146	
1,31,48,416	4,15,471	4,63,040	14,470	..	238	1,26,85,376	4,00,763	1,601	
1,04,31,329	4,98,799	3,41,134	15,990	28,208	2	1,00,90,195	4,54,599	1,056	
59,21,693	2,82,858	1,64,735	7,722	..	..	57,56,958	2,75,136	443	
91,68,180	4,34,863	4,65,605	21,825	..	..	87,02,575	4,13,038	533	
61,67,752	3,91,891	3,27,760	20,485	6,012	..	58,39,992	3,65,394	301	
36,19,353	2,30,546	3,15,024	19,689	..	678	33,04,329	2,10,179	139	
50,75,286	4,01,672	4,95,978	38,748	3,373	..	45,79,308	3,59,551	166	
25,38,307	2,41,627	4,07,402	38,194	3,200	..	21,30,905	2,00,233	75	
67,85,281	6,36,120	19,30,496	1,80,984	..	..	48,54,785	4,55,136	110	
13,64,42,961	55,88,919	69,89,803	4,14,680	54,234	1,624	12,94,53,158	51,18,381	25,423	

	Rs.
Total .	51,18,381
Add—Excess collections and miscellaneous	5,034
Add—Penalties (actual collections)	59,835
Add—Adjustment	52
Total .	51,83,302
Deduct—Refunds	10,865
Net total .	**51,72,437**

RETURN No. IV.

Classification of grades of income-tax collected in the Burma Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected

Serial No.	Grade of income.			COLLECTIONS ON ACCOUNT OF— Salaries.		Additions regarding collections on account of salaries of previous year due through difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III, and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
				Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2			3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000	to	2,499	57,90,214	1,51,345	4,493	6,792	177	84,44,674	2,09,516
II	2,500	"	2,999	37,65,776	97,318	2,100	14,337	373	38,31,983	94,319
III	3,000	"	3,499	29,91,074	77,193	1,405	16,621	434	36,86,714	94,308
IV	3,500	"	4,999	72,64,431	1,88,806	3,841	71,931	1,873	69,64,238	1,75,345
V	5,000	"	7,499	79,99,755	2,49,046	6,751	1,54,593	4,832	84,25,382	2,62,232
VI	7,500	"	9,999	64,67,274	2,01,631	5,085	2,05,257	6,416	61,84,967	1,92,908
VII	10,000	"	12,499	45,01,786	2,10,302	13,402	1,15,619	5,420	57,03,765	2,67,874
VIII	12,500	"	14,999	39,03,732	1,81,315	6,990	2,11,493	9,912	36,03,137	1,67,244
IX	15,000	"	19,999	57,63,993	2,68,951	9,370	2,82,015	13,218	76,56,821	3,59,126
X	20,000	"	24,999	35,75,714	2,22,102	22,906	4,11,574	25,713	59,17,308	3,69,183
XI	25,000	"	29,999	22,55,559	1,39,355	9,953	4,56,134	28,509	48,36,366	3,01,830
XII	30,000	"	39,999	27,10,048	2,11,723	15,554	8,36,637	65,344	76,84,110	5,99,069
XIII	40,000	"	49,999	11,61,004	1,08,628	11,692	6,52,260	60,222	48,70,122	4,57,094
XIV	50,000 and over			7,71,610	72,339	5,245	45,87,732	4,29,633	1,61,66,658	15,16,759
			TOTAL .	5,89,21,970	23,80,054	1,18,787	80,22,995	6,52,076	9,39,76,245	50,66,807

No. IV.

in the Burma Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection. (2) due through sections 30 and 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due through difference in rate.	Net assessed income tax collected.		Add excess collections and miscellaneous.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,42,41,680	3,65,531	1,17,662	4,167	10,513	12,381	1,41,24,018	3,38,470	6,974	
76,12,096	1,94,110	50,516	2,010	1.521	5,055	75,61,580	1,85,524	2,922	
66,94,409	1,73,340	39,916	1,648	1,063	3,112	66,54,493	1,67,517	2,213	
1,43,00,600	3,69,865	90,870	2,779	2,091	7,293	1,42,09,730	3,57,702	3,642	
1,65,79,730	5,22,861	1,23,953	5,135	5,771	9,904	1,64,55,777	5,02,051	3,002	
1,28,57,498	4,06,040	75,524	3,097	954	9,049	1,27,81,974	3,92,940	1,490	
1 03,21,170	4,96,998	1,10,153	5,363	14,853	3,955	1,02,11,017	4,72,827	1,010	
77,18,362	3,65,461	1,27,067	5,306	573	3,745	75,91,295	3,55,837	625	
1,37,02,829	6,50,665	1,09,907	5,645	420	7,353	1,35,92,922	6,37,247	869	
99,04,596	6,39,904	1,88,087	12,064	11,528	6,418	97,16,509	6,09,894	480	
75,48,059	4,79,647	1,61,558	10,458	839	3,100	73,86,501	4,65,250	287	
1,12,30,795	8,91,690	2,03,543	16,417	12,691	1,367	1,10,27,252	8,61,215	347	
66,83,386	6,37,636	70,938	7,461	7,293	1,192	66,12,448	6,21,690	170	
2,15,26,000	20,23,976	2,94,763	28,312	..	1,138	2,12,31,237	19,94,526	354	
16,09,21,210	82,17,724	17,64,457	1,09,862	70,110	75,062	15,91,56,753	79,62,690	24,385	

		Rs.
	TOTAL .	79,62,690
Add—Excess Collections and Miscellaneous		7,550
Add—Penalties		15,984
Add—Recoveries on account of adjustment		9,794
	TOTAL .	79,96,018
Deduct—Refund on account of adjustment		23,185
	NETT TOTAL .	79,72,833

90 — 92

RETURN No. IV.

Classification of grades of income-tax collected in the Bihar and Orissa Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the Bihar and

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499 . . .	20,53,604	54,250	2,261	8,02,712	20,903	32,45,826	84,543
II	2,500 ,, 2,999 . . .	15,98,079	42,658	1,054	4,59,371	11,963	23,15,187	60,288
III	3,000 ,, 3,499 . . .	17,14,677	43,758	1,207	5,13,930	13,383	26,62,675	69,453
IV	3,500 ,, 4,999 . .	35,73,621	96,739	3,185	11,93,013	31,104	58,15,789	1,51,402
V	5,000 ,, 7,499 . . .	36,03,707	1,13,990	9,009	12,67,908	39,601	74,38,997	2,32,144
VI	7,500 ,, 9,999 . . .	30,71,972	97,645	4,333	5,18,685	16,209	48,62,468	1,51,911
VII	10,000 ,, 12,499 . .	24,52,880	1,09,969	11,258	5,14,680	24,129	38,61,479	1,80,975
VIII	12,500 ,, 14,999 . .	19,30,289	89,191	3,882	2,70,736	12,690	17,01,587	79,660
IX	15,000 ,, 19,999 . . .	32,37,874	1,50,152	5,760	4,68,201	21,947	31,24,010	1,53,991
X	20,000 ,, 24,999 . . .	18,20,773	1,09,081	10,178	4,36,875	27,304	21,94,982	1,37,390
XI	25,000 ,, 29,999 . . .	10,54,702	64,198	3,422	1,69,610	10,600	14,90,316	92,507
XII	30,000 ,, 39,999 . .	8,92,502	68,000	6,706	3,91,255	30,523	19,75,301	1,53,863
XIII	40,000 ,, 49,999 . . .	2,94,381	25,756	2,500	2,11,674	19,229	11,63,621	1,07,117
XIV	50,000 and over . . .	6,88,422	60,330	1,768	6,21,267	58,243	36,95,637	3,47,000
	Unclassified	5,14,501	18,129	..	..	..	..	..
	TOTAL .	2,85,01,984	11,43,846	66,523	78,39,917	3,37,828	4,55,47,875	20,02,144

No. IV.

Orissa Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
61,02,142	1,61,957	2,58,572	6,757	5,631	2,363	58,43,570	1,47,206	2,881	
43,72,637	1,15,963	1,65,493	4,198	..	154	42,07,144	1,11,611	1,601	
48,91,282	1,27,801	1,47,517	3,780	246	555	47,43,765	1,23,220	1,516	
1,05,82,423	2,82,430	2,92,207	7,617	284	1,484	1,02,90,216	2,73,045	2,517	
1,23,10,612	3,94,744	4,53,406	14,170	3,345	1,290	1,18,57,206	3,75,939	2,123	
84,53,125	2,70,098	2,47,155	7,741	63	1,610	82,05,970	2,60,684	1,016	
68,29,039	3,26,331	3,27,540	15,705	10,309	648	65,01,499	2,99,669	694	
39,02,612	1,85,423	1,77,190	8,831	..	462	37,25,422	1,76,130	311	
68,30,085	3,31,850	2,38,851	11,219	373	1,276	65,91,234	3,18,982	529	
44,52,630	2,83,953	1,65,503	10,502	4,755	..	42,87,127	2,68,696	233	
27,14,628	1,70,727	1,83,796	11,472	..	753	25,30,832	1,58,502	105	
32,59,058	2,59,092	2,18,128	17,016	1,306	..	30,40,930	2,40,770	118	
16,69,676	1,54,502	4,58,016	42,910	1,564	..	12,11,660	1,10,028	53	
50,05,326	4,67,341	5,19,908	48,626	..	..	44,85,418	4,18,715	77	
5,14,501	18,129	..	..	..	127	5,14,501	1,80,002	33	
8,18,89,776	35,50,341	38,53,282	2,10,544	27,876	10,722	7,80,36,494	33,01,199	13,807	

	Rs.
TOTAL .	33,01,199
Add excess collections and miscellaneous	30,080
Add penalties (actual collections)	15,464
TOTAL .	33,46,743

RETURN No. IV.

Classification of the grades of income-tax collected in the Central Province and Berar in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the Central

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due to difference in rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs. A.	Rs. A.	Rs.	Rs. A.	Rs.	Rs. A.
I	2,000 to 2,499 . . .	16,72,273	42,361 8	6,184 7	19,40,538	50,575 1	24,47,913	63,702 7
II	2,500 ,, 2,999 . . .	9,66,344	24,047 13	3,588 12	14,56,554	38,075 7	17,38,143	46,014 10
III	3,000 ,, 3,499 . . .	12,13,523	24,402 12	2,677 6	13,06,974	34,097 15	17,91,124	4,650 6
IV	3,500 ,, 4,999 . . .	19,63,565	50,951 6	6,597 0	32,20 476	84,429 5	43,27,834	1,15,248 0
V	5,000 ,, 7,499 . . .	22,28,764	65,111 14	8,969 12	38,30,269	1,20,280 1	52,71,864	1,66,813 0
VI	7,500 ,, 9,999 . . .	13,91,450	44,190 12	5,527 11	25,59,393	82,605 1	36,15,115	1,17,581 0
VII	10,000 ,, 12,499 . . .	11,67,466	47,673 6	11,633 3	17,89,244	84,716 10	22,53,623	1,07,071 0
VIII	12,500 ,, 14,999 . . .	6,18,132	26,685 2	5,397 15	10,45,227	49,007 13	14,23,996	66,995 15
IX	15,000 ,, 19,999 . . .	12,54,541	58,172 12	6,605 12	14,51,395	69,963 4	20,43,780	97,214 6
X	20,000 ,, 24,999 . . .	5,92,326	33,040 13	8,452 6	11,15,690	69,981 2	12,48,939	78,184 7
XI	25,000 ,, 29,999 . . .	6,11,798	35,956 9	6,734 2	7,67,197	47,950 2	7,64,123	50,011 8
XII	30,000 ,, 39,999 . . .	8.26,545	57,205 6	17,485 6	8,74,778	68,629 12	8,69,712	68,797 15
XIII	40,000 ,, 49,999 . . .	1,29,380	10,696 4	6,370 12	5,01,497	47,615 4	7,05,632	66,734 12
XIV	50,000 and over . . .	1,86,633	16,817 8	2,310 11	32,03,400	2,96,700 11	29,56,124	2,76,634 0
	TOTAL .	1,48,22,740	5,37,213 13	98,535 3	2,50,62,632	11,44,627 8	3,14,57,922	13,67,505 0

No. IV.

Provinces and Berar in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS: On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection. (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise— due on account of insurance premia, etc.		DEDUCTIONS: Due through section 17.	DEDUCTIONS: Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (columns 3, 6 and 8).	Tax collected (columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (column 10 *minus* column 12).	Tax collected (column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs. A.	Rs.	Rs. A.	Rs. A.	Rs. A.	Rs.	Rs. A.		
60,60,724	1,62,823 7	2,92,749	8,5 0 9	4,724 1	3,554 11	57,67,975	1,46,024 2	2,604	
41,61,041	1,11,726 10	1,66,735	4,997 1	..	91 11	39,94,306	1,06,637 14	1,505	
43,11,621	1,07,684 0	1,33,952	3,907 0	..	156 1	41,77,669	1,03,621 2	1,259	
95,11,875	2,57,225 0	2,95,556	9,972 0	..	509 12	92,16,319	2,46,744 7	2,296	
1,13,30,897	3,61,175 0	3,24,483	13,046 0	407 2	1,011 11	1,10,06,414	3,46,710 0	1,932	
75,65,958	2,49,905 0	3,56,760	18,319 0	..	1,434 5	72,09,198	2,30,152 7	898	
52,10,333	2,51,094 0	2,63,674	16,930 0	2,327 1	547 4	49,46,659	2,31,289 14	504	
30,87,355	1,48,086 13	1,43,020	7,316 12	..	160 2	29,44,335	1,40,609 15	239	
47,49,716	2,31,956 2	2,65,356	20,[illegible]16 15	..	569 1	44,84,360	2,11,070 2	299	
29,56,955	1,89,658 12	1,32,238	10,224 9	829 13	219 7	28,24,717	1,78,384 15	148	
21,43,118	1,40,652 5	1,37,338	10,750 6	..	..	20,05,780	1,29,901 15	82	
25,71,035	2,12,118 7	2,10,871	18,044 15	394 10	..	23,60,164	1,93,678 14	91	
13,36,509	1,31,417 0	1,23,092	13,209 12	791 14	..	12,13,417	1,17,415 6	45	
63,46,157	5,92,463 0	5,58,947	55,657 0	..	..	57,87,210	5,36,805 11	72	
7,13,43,294	31,47,985 0	34,04,771	2,11,211 0	9,474 9	8,254 1	6,79,38,523	29,19,046 12(*a*)	11,974	

(*a*) Includes Rs. 35,916 on account of tax paid at Calcutta on account of employees of this Province.

		Rs.
	TOTAL	29,19,046 12
Add excess collections and miscellaneous		2,730 4
Add penalties (actual collections)		29,058 1
	TOTAL	29,50,835 1

RETURN No. IV.

Classification of grades of income-tax collected in the Assam Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the Assam

Serial No.	Grade of income.	COLLECTION ON ACCOUNT OF—						
		Salaries.		Additions regarding collections on account of salaries of previous year due through difference in rate or through short collection at the same rate.	Income of Hindu undivided families.		All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.).	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
	Unclassified	1,05,760 0	3,792 15	..	..	..	..	..
I	2,000 to 2,499	11,19,446 0	30,408 9	597 15	65,459 0	1,704 1	12,75,018 0	33,201 1
II	2,500 ,, 2,999	5,86,799 0	16,160 12	372 3	34,002 0	885 12	8,61,371 0	22,434 6
III	3,000 ,, 3,499	8,13,170 0	22,469 4	332 10	23,984 0	624 3	9,04,906 0	23,616 2
IV	3,500 ,, 4,999	24,71,009 0	68,509 11	1,393 10	34,353 0	894 12	18,50,737 0	48,218 8
V	5,000 ,, 7,499	32,72,776 0	1,05,490 12	3,765 5	86,192 0	2,693 11	19,78,557 0	61,605 9
VI	7,500 ,, 9,999	23,37,615 0	81,850 2	2,209 12	1,21,422 0	3,794 11	10,21,633 0	31,928 14
VII	10,000 ,, 12,499	19,08,346 0	89,535 8	9,487 12	10,500 0	492 3	10,19,732 0	47,525 15
VIII	12,500 ,, 14,999	13,77,439 0	66,995 10	5,070 1	10,319 0	483 11	3,61,340 0	16,942 10
IX	15,000 ,, 19,999	28,15,114 0	1,38,319 12	7,779 8	..	..	9,05,780 0	41,[illegible]03 9
X	20,000 ,, 24,999	8,82,644 0	1,11,330 8	9,922 3	42,924 0	2,682 12	8,99,864 0	56,178 9
XI	25,000 ,, 29,999	11,21,921 0	72,426 6	1,955 15	..	..	3,69,860 0	23,115 10
XII	30,000 ,, 39,999	14,55,210 0	1,11,420 7	9,145 2	4,610 0	360 2	5,96,203 0	45,589 0
XIII	40,000 ,, 49,999	5,52,358 0	49,009 0	2,599 10	..	..	2,77,028 0	25,129 1
XIV	50,000 and over	9,15,427 0	67,754 0	3,457 1	89,936 0	8,432 0	6,58,204 0	61,767 2
	TOTAL	2,27,35,034 0	10,35,473 4	58,088 11	5,23,701 0	23,047 14	1,29,80,223 0	5 38,756 0

No. IV.

Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of cash refunds—(1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, (3) due on account of insurance premia.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due through difference in rate or excess collection at the same rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.		
1,05,760 0	3,792 15	1,926 0	50 2	..	166 9	1,03,834 0	3,576 4	..	
24,59,923 0	65,911 10	90,287 0	2,374 4	3,302 7	43 5	23,69,636 0	60,191 10	1,265	
14,82,172 0	39,853 1	31,419 0	917 7	..	99 0	14,50,753 0	38,836 10	571	
17,42,060 0	47,042 3	30,112 0	798 5	..	54 1	17,11,948 0	46,189 13	525	
43,56,099 0	1,19,016 9	1,05,829 0	3,003 0	12 7	168 14	42,50,270 0	1,15,832 4	1,047	
53,37,525 0	1,73,555 5	1,06,156 0	3,713 14	1,759 10	311 7	52,31,369 0	1,67,770 6	872	
34,80,670 0	1,19,783 7	75,829 0	2,815 2	..	728 13	34,04,841 0	1,16,239 8	407	
29,38,578 0	1,47,041 6	64,987 0	3,186 9	4,844 15	341 6	28,73,591 0	1,38,668 8	280	
17,49,098 0	89,492 0	68,671 0	3,232 11	76 5	466 9	16,80,427 0	85,716 7	144	
37,20,894 0	1,87,602 13	1,33,033 0	6,168 9	249 11	559 2	35,87,861 0	1,80,625 7	216	
28,25,432 0	1,80,114 0	1,13,702 0	6,904 6	3,204 10	109 0	27,11,730 0	1,69,896 0	123	
14,91,781 0	97,497 15	45,256 0	2,848 14	..	392 0	14,46,525 0	94,257 1	65	
20,56,023 0	1,66,514 11	89,313 0	6,610 2	1,682 0	..	19,66,710 0	1,58,222 9	72	
8,29,386 0	76,737 11	16,361 0	1,534 0	535 0	..	8,13,025 0	74,668 11	20	
16,63,567 0	1,41,410 3	29,236 0	2,740 0	..	..	16,34,331 0	1,38,670 3	15	
3,62,38,968 0	16,55,365 13	10,02,117 0	46,897 5	15,667 1	3,440 2	3,52,36,851 0	15,89,361 5	5,622	

	Rs. A.
TOTAL	15,89,361 5
Add excess collections and miscellaneous	1,061 12
Add penalties (actual collections)	2,590 11
TOTAL	15,93,013 12

RETURN No. IV.

Classification of grades of income-tax collected in the North-West Frontier Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the North-West

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34 also cases in which income and tax are enhanced on appeal after collection of the original demand also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III … Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	3,84,344	10,009	547	6,99,569	18,218	5,97,349	15,556
II	2,500 „ 2,999	1,90,809	4,969	236	6,48,191	16,880	5,38,711	14,029
III	3,000 „ 3,499	1,68,806	4,396	209	6,43,583	16,760	4,79,537	12,488
IV	3,500 „ 4,999	3,47,865	9,059	214	13,23,226	34,459	8,39,460	21,861
V	5,000 „ 7,499	4,07,776	12,743	664	16,25,888	50,809	10,70,912	33,466
VI	7,500 „ 9,999	3,63,424	11,357	293	8,90,624	27,832	4,87,552	15,236
VII	10,000 „ 12,499	3,64,287	17,076	674	8,12,927	38,106	4,94,014	23,157
VIII	12,500 „ 14,999	3,44,596	16,153	473	3,44,320	16,140	2,80,746	13,160
IX	15,000 „ 19,999	3,65,973	17,155	425	5,30,155	24,851	2,88,127	13,506
X	20,000 „ 24,999	2,42,512	15,157	998	2,12,512	13,282	2,35,648	14,728
XI	25,000 „ 29,999	1,59,680	9,980	235	1,73,488	10,843	1,70,704	10,669
XII	30,000 „ 39,999	2,93,696	22,945	765	2,11,979	16,561	2,68,825	21,002
XIII	40,000 „ 49,999	56,298	5,278	506	2,52,916	23,711	1,27,605	11,963
XIV	50,000 and over	..	..	..	2,30,240	21,585	11,30,196	1,05,956
	TOTAL .	36,90,066	1,56,277	6,239	85,99,618	3,30,037	70,09,386	3,26,777

No. IV.

Frontier Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.	REMARKS.
		On account of refunds— (a) In cash— (1) due to total refund of tax paid after collection. (2) due through section 30 or section 32 or section 35 and (b) in cash or otherwise— due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.				
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,81,262	44,330	1,02,065	2,658	474	..	15,79,197	41,198	1,157	
13,77,711	36,114	45,425	1,183	..	..	13,32,286	34,931	539	
12,91,926	33,853	9,676	252	..	..	12,82,250	33,601	419	
25,10,551	65,593	27,033	704	..	..	24,83,518	64,889	592	
31,04,576	97,682	2,34,012	7,313	1,722	..	28,70,564	88,647	665	
17,42,600	54,718	85,824	2,682	..	..	16,56,776	52,036	230	
16,71,228	79,013	1,64,607	7,716	3,802	..	15,06,621	67,495	223	
9,69,662	45,926	1,31,285	6,154	..	..	8,38,377	39,772	91	
11,84,255	55,937	1,22,068	5,722	..	..	10,62,187	50,215	80	
6,90,672	44,165	1,32,976	8,311	2,670	..	5,57,696	33,184	34	
5,03,872	31,727	62,896	3,931	..	..	4,40,976	27,796	23	
7,73,500	61,273	1,37,536	10,745	2,476	..	6,35,964	48,052	25	
4,36,819	41,458	15,828	1,484	691	..	4,20,991	39,283	11	
13,60,436	1,27,541	70,229	6,584	..	..	12,90,207	1,20,957	15	
1,92,99,070	8,19,330	13,41,460	65,439	11,835	..	1,79,57,610	7,42,056	4,104	

		Rs.
	Total .	7,42,056
Add—Excess collections and miscellaneous	. . .	483
Add—Penalties (actual collections)	. . .	12,889
	Total .	7,55,428
Add—Recovered through adjustment	. . .	324
Add—Collections in 1924-25 and adjusted in 1925-26 in Peshawar	. . .	6,094
	Total .	7,61,846

RETURN No. IV.

Classification of grades of income-tax collected in the Delhi Province in the year ending 31st March 1926.

RETURN

Classification of grades of income-tax collected in the

Serial No.	Grade of income.	COLLECTIONS ON ACCOUNT OF— Salaries. Income.	Salaries. Tax collected.	Additions regarding collections on account of salaries of previous year due to difference in rate. Tax collected.	Income of Hindu undivided families. Income.	Income of Hindu undivided families. Tax collected.	All income other than income shown in return No. III and in preceding columns of this return (to include cases under section 34, also cases in which income and tax are enhanced on appeal after collection of the original demand, also additions for extra collections during the year on account of excess allowances originally granted for insurance premia, etc.). Income.	All income other than income shown in return No. III ... Tax collected.
1	2	3	4	5	6	7	8	9
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	2,000 to 2,499	11,58,234	29,254	1,436	..	..	4,69,223	12,322
II	2,500 „ 2,999	7,28,868	18,253	301	..	..	19,23,120	12,176
III	3,000 „ 3,499	8,76,548	22,510	289	..	..	5,44,638	14,212
IV	3,500 „ 4,999	14,12,544	37,176	284	..	..	12,51,630	32,334
V	5,000 „ 7,499	13,39,425	41,162	954	..	..	17,93,999	59,281
VI	7,500 „ 9,999	11,96,921	37,702	420	..	..	16,30,197	52,537
VII	10,000 „ 12,499	6,22,936	27,063	1,383	..	..	13,40,729	63,574
VIII	12,500 „ 14,999	5,04,168	23,882	319	..	..	8,38,987	38,788
IX	15,000 „ 19,999	9,15,160	41,821	1,026	..	..	14,76,594	66,014
X	20,000 „ 24,999	9,84,346	56,645	3,427	..	..	9,93,895	60,337
XI	25,000 „ 29,999	5,97,743	36,070	1,289	..	..	4,98,714	29,292
XII	30,000 „ 39,999	9,55,355	71,793	2,844	36,185	2,827	5,98,434	45,006
XIII	40 000 „ 49,999	6,86,212	63,929	403	93,752	7,944	3,76,469	35,294
XIV	50,000 and over	6,94,461	63,993	1,113	6,45,663	50,445	11,47,171	1,10,386
	Unclassified	..	119	122	..	..	..	..
	TOTAL	1,26,72,921	5,71,372	15,610	7,75,600	61,216	1,48,83,800	6,31,553

No. IV.

Delhi Province in the year ending 31st March 1926.

Gross total of collections.		DEDUCTIONS. On account of refunds— (a) in cash— (1) due to total refund of tax paid after collection, (2) due through section 30 or section 32 or section 35, and (b) in cash or otherwise—due on account of insurance premia, etc.		Due through section 17.	Deductions regarding collections on account of salaries of previous year due to difference in rate.	Net income and tax collected.		Number of assessees.	REMARKS.
Income (Columns 3, 6 and 8).	Tax collected (Columns 4, 5, 7 and 9).	Income.	Tax deducted.	Tax abated.	Tax deducted.	Income (Column 10 *minus* column 12).	Tax collected (Column 11 *minus* columns 13, 14 and 15).		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,27,457	43,012	2,06,847	5,387	1,061	2,383	14,20,610	34,181	899	
26,51,988	30,730	1,71,564	4,466	..	..	24,80,424	26,264	445	
14,21,186	37,011	1,30,765	3,405	..	25	12,90,421	33,581	443	
26,64,174	69,794	2,46,359	6,417	..	73	24,17,815	63,304	656	
31,33,424	1,01,397	2,95,953	5,980	848	122	28,37,471	94,447	545	
28,27,118	90,659	2,17,281	6,791	..	261	26,09,837	83,607	392	
19,63,665	92,020	1,48,695	6,253	4,020	..	18,14,970	81,747	189	
13,43,155	62,989	1,10,772	5,193	..	637	12,32,383	57,159	101	
23,91,754	1,08,861	2,57,059	12,050	10	518	21,34,695	96,283	170	
19,78,241	1,20,409	98,561	12,410	1,127	..	17,79,680	1,06,872	85	
10,96,457	66,651	1,10,898	6,931	..	405	9,85,559	59,315	46	
15,89,974	1,22,470	1,52,513	11,914	540	1,019	14,37,461	1,08,997	54	
11,56,433	1,07,570	93,064	8,725	..	..	10,63,369	98,845	32	
24,87,295	2,25,937	2,76,899	25,959	..	..	22,10,396	1,99,978	36	
..	241	..	1,262	..	..	..	—1,021	..	
2,83,32,321	12,79,751	26,17,230	1,23,144	7,606	5,443	2,57,15,091	11,43,559	4,096	

TOTAL .	11,43,559
Add excess collections and miscellaneous	554
Add penalties (actual collections)	7,779
TOTAL .	11,51,892

RETURN No. V.

Statement showing collection of super-tax in the Madras Province in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from unregistered firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	98	88,043	22	28,449	21	24,024	24	16,801	165	1,57,317	13,612	1,43,705
II	1,00,001 ,, 1,50,000	15	98,847	6	24,540	2	11,369	8	30,657	31	1,65,413	14,007	1,51,403
III	1,50,001 ,, 2,00,000	3	24,969	3	31,218	1	12,831	8	50,710	15	1,19,728	14,402	1,05,326
IV	2,00,001 ,, 2,50,000	1	15,646	3	29,469	..	..	1	16,779	5	61,894	..	61,894
V	2,50,001 ,, 3,00,000	..	..	2	23,895	..	..	1	12,919	3	41,814	..	41,814
VI	3,00,001 ,, 3,50,000	1	32,196	3	51,972	..	..	1	40,997	5	1,25,165	..	1,25,165
VII	3,50,001 ,, 4,00,000	..	..	4	79,275	..	..	..	..	4	79,275	..	79,275
VIII	4,00,001 ,, 4,50,000	1	60,386	1	22,424	..	..	..	..	2	82,810	..	82,810
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	2	2,38,742	11	12,18,469	..	..	..	..	13	14,57,211	..	14,57,211
	Total	121	5,58,829	55	15,14,711	24	48,224	43	1,68,863	243	22,90,627	42,021	22,48,606

Add—Excess collections and miscellaneous 6,452
Add—Penalties (actual collections) 21

Total . 22,55,079

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	343	4,04,933	69	99,263	82	1,15,750	46	45,862	540	6,65,808	33,402	6,32,406
II	1,00,001 ,, 1,50,000	82	4,22,586	45	2,17,027	24	1,14,265	25	84,513	176	8,38,391	15,146	8,23,245
III	1,50,001 ,, 2,00,000	36	3,40,037	23	1,87,598	3	35,437	13	92,564	75	6,55,636	36,572	6,19,064
IV	2,00,001 ,, 2,50,000	17	3,30,051	17	1,78,252	4	63,467	12	1,50,238	50	7,22,008	22,091	6,99,917
V	2,50,001 ,, 3,00,000	8	2,10,306	10	1,42,563	..	..	4	78,984	22	4,31,853	12,663	4,19,190
VI	3,00,001 ,, 3,50,000	5	1,25,767	10	1,72,433	..	..	2	21,595	17	3,19,795	5,380	3,14,415
VII	3,50,001 ,, 4,00,000	..	..	4	68,465	..	..	1	44,892	5	1,13,357	20,207	93,150
VIII	4,00,001 ,, 4,50,000	4	2,49,851	3	80,644	..	..	..	..	7	3,30,495	17,188	3,13,307
IX	4,50,001 ,, 5,00,000	1	79,370	4	1,08,937	..	..	..	..	5	1,88,307	..	1,88,307
X	5,00,001 and more	6	15,75,739	37	26,42,031	..	..	2	3,55,573	45	45,73,343	70,015	45,03,328
	Total	502	37,38,640	222	38,97,213	113	3,28,919	105	8,74,221	942	88,38,993	2,32,664	86,06,329

	Rs.
Add—Excess collections and miscellaneous	7,518
Add—Penalties (actual collections)	820
Total	86,14,667
Add—Unpaid refunds	11,810
Less—Unpaid refunds for the previous year paid during the year	12,037
Net Total	86,14,440

RETURN No. V.

Statement showing collection of super-tax in the Bengal Province in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.
I	50,001 to 1,00,000 . . .	275	3,44,968 12 0	119	1,68,621 3 0	79	1,05,646 3 0	19	16,212 13 0	492	6,35,448 15 0	22,319 12 0	6,13,129 3 0
II	1,00,001 ,, 1,50,000 . . .	81	4,35,004 14 0	63	3,81,338 11 0	11	66,443 11 0	11	43,484 11 0	166	9,26,271 15 0	9,743 5 0	9,16,528 10 0
III	1,50,001 ,, 2,00,000 . . .	39	4,24,330 0 0	26	2,09,644 10 0	3	24,928 6 0	1	6,836 4 0	69	6,65,739 4 0	7,949 9 0	6,57,789 11 0
IV	2,00,001 ,, 2,50,000 . . .	33	5,56,342 13 0	18	2,01,499 9 0	..	..	2	54,390 11 0	53	8,12,233 1 0	4,987 14 0	8,07,245 3 0
V	2,50,001 ,, 3,00,000 . . .	14	3,74,232 8 0	22	3,18,651 10 0	..	..	1	7,875 0 0	37	7,00,759 2 0	1,540 7 0	6,99,218 11 0
VI	3,00,001 ,, 3,50,000 . . .	13	4,47,703 8 0	9	1,52,528 13 0	..	..	..	..	22	6,00,232 5 0	..	6,00,232 5 0
VII	3,50,001 ,, 4,00,000 . . .	8	3,91,808 1 0	10	2,05,734 5 0	1	43,822 8 0	..	..	19	6,41,364 14 0	3,331 1 0	6,38,033 13 0
VIII	4,00,001 ,, 4,50,000 . . .	3	1,97,214 4 0	7	1,47,912 13 0	..	..	..	..	10	3,45,127 1 0	1,465 0 0	3,43,662 1 0
IX	4,50,001 ,, 5,00,000 . . .	4	2,31,571 12 0	12	3,15,627 4 0	..	..	..	..	16	5,47,199 0 0	1,443 7 0	5,45,755 9 0
X	5,00,001 and more . . .	16	52,03,475 6 0	106	1,19,11,011 7 0	3	18,73,678 3 0	..	..	125	1,90,88,165 0 0	2,76,846 15 0	1,88,11,318 1 0
	Total .	486	87,06,651 14 0	392	1,40,12,570 5 0	97	21,14,518 15 0	34	1,28,799 7 0	1,009	2,49,62,540 9 0	3,29,627 6 0	2,46,32,913 3 0

Add—Excess collections and miscellaneous	19,549 10 6
Add—Penalties (actual collections)	2,857 0 0
Total	2,46,55,319 13 6

RETURN No. V.

Statement showing collection of super-tax in the United Provinces in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	33	33,063	6	10,555	10	18,410	7	5,061	56	67,089	3,198	63,891
II	1,00,001 " 1,50,000	10	51,678	1	3,956	1	6,393	7	29,319	19	91,346	9,578	81,768
III	1,50,001 " 2,00,000	1	9,591	4	28,955	1	12,715	4	30,510	10	81,771	...	81,771
IV	2,00,001 " 2,50,000	4	68,846	...	...	...	...	2	28,425	6	97,271	...	97,271
V	2,50,001 " 3,00,000	1	21,624	2	21,859	1	54,250	2	23,949	6	1,21,682	...	1,21,682
VI	3,00,001 " 3,50,000	1	41,851	...	...	...	...	1	8,115	2	49,966	...	49,966
VII	3,50,001 " 4,00,000	...	...	...	...	...	...	...	...	...	...	...	...
VIII	4,00,001 " 4,50,000	...	...	1	22,360	...	...	...	...	1	22,360	...	22,360
IX	4,50,001 " 5,00,000	...	...	2	27,717	...	...	...	...	2	27,717	...	27,717
X	5,00,001 and more	1	92,689	7	10,96,883	...	...	...	...	8	11,89,572	...	11,89,572
	Total .	51	3,19,342	23	12,12,285	13	91,768	23	1,25,379	110	17,48,774	12,776	17,35,998

Add—Excess collections and miscellaneous	...
Add—Penalties (actual collections)	...
Total .	17,35,998

RETURN No. V.

Statement showing collection of super-tax in the Punjab Province in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	29	51,192	5	8,129	31	33,639	6	5,478	71	98,438	40,077	58,361
II	1,00,001 „ 1,50,000	2	18,734	1	4,298	1	481	3	18,382	7	41,895	25,570	16,325
III	1,50,001 „ 2,00,000	3	37,901	..	..	..	..	..	..	3	37,901	8,572	29,329
IV	2,00,001 „ 2,50,000	3	30,033	4	37,307	..	..	..	..	7	67,340	2,175	65,165
V	2,50,001 „ 3,00,000	..	..	2	32,426	..	..	..	..	2	32,426	20,363	12,063
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	..	..	1	21,881	..	..	..	..	1	21,881	..	21,881
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	3	3,89,386	..	..	..	..	3	3,89,386	12,821	3,76,565
	Total	37	1,37,860	16	4,83,427	32	34,120	9	23,860	94	6,89,267	1,09,578	5,79,689

	Rs.
Add—Excess collections and miscellaneous	3
Add—Penalties (actual collections)	..
Total	5,79,692

RETURN No. V.

Statement showing collection of super-tax in the Burma Province in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	17	1,24,993	14	21,176	94	94,977	12	11,605	137	2,52,751	20,602	2,32,149
II	1,00,001 „ 1,50,000	25	1,11,381	11	62,260	9	39,616	13	67,495	58	2,80,752	6,397	2,74,355
III	1,50,001 „ 2,00,000	8	88,875	5	35,013	4	43,621	3	27,615	20	1,95,124	1,179	1,93,945
IV	2,00,001 „ 2,50,000	7	1,26,383	2	19,342	2	24,414	..	..	11	1,70,139	1,031	1,69,108
V	2,50,001 „ 3,00,000	3	74,567	3	40,420	..	..	1	8,614	7	1,23,601	6,469	1,17,132
VI	3,00,001 „ 3,50,000	1	4,000	1	17,388	..	..	..	..	2	21,388	..	21,388
VII	3,50,001 „ 4,00,000	1	36,136	1	20,241	..	..	..	..	2	56,377	..	56,377
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	1	70,068	1	26,484	..	..	..	..	2	96,552	..	96,552
X	5,00,001 and more	1	2,800	14	47,95,744	..	..	..	..	15	47,98,544	9,664	47,88,880
	TOTAL	64	6,39,203	52	50,38,068	109	202,628	29	1,15,329	254	59,95,228	45,342	59,49,886

		Rs.
		59,49,886
Add—Penalties (actual collections)		2
TOTAL		59,49,888
Less—Refund under section 68	13,072	
„ „ of excess colln. of 1924-25	17,009	30,081
		59,19,807

RETURN No. V.

Statement showing collection of super-tax in the Bihar and Orissa Province in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	32	31,004	(a)	789	2	463	3	1,490	38 (b)	33,746	15,854	17,892
II	1,00,001 „ 1,50,000	3	11,541	..	..	1	6,096	..	..	4	17,637	2,670	14,967
III	1,50,001 „ 2,00,000	4	50,330	(a)	1,153	..	..	..	..	4	51,483	3,615	47,868
IV	2,00,001 „ 2,50,000	3	57,491	..	..	..	..	..	..	3	57,491	4,464	53,027
V	2,50,001 „ 3,00,000	..	..	1	13,693	..	..	..	..	1	13,693	..	13,693
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	1	97,585	..	..	..	..	..	..	1	97,585	..	97,585
IX	4,50,001 „ 5,00,000	1	26,612	..	..	..	..	..	..	1	26,612	..	26,612
X	5,00,001 and more	2	1,48,706	..	..	..	..	..	..	2	1,48,706	..	1,48,706
	Total	46	4,23,269	1	15,635	3	6,559	3	1,490	54	4,46,953	26,603	4,20,350

Add—Excess collections and miscellaneous	2,828
Add—Penalties (actual collections)	..
Total	4,23,178

(a) All the three items of column 6 were collected from the one and the same assessee, *viz.*, under section 34, on account of arrear demand and on account of current demand and classified according to the grades of income in those respective years.

(b) Includes one assessee reported from Bengal in respect of which no collections were made but only refunds were allowed.

RETURN No. V.

Statement showing collection of super-tax in the Central Provinces and Berar in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals. Number of assessees.	Collection from Individuals. Amount of tax.	Collection from Companies. Number of assessees.	Collection from Companies. Amount of tax.	Collection from Unregistered Firms Number of assessees.	Collection from Unregistered Firms Amount of tax.	Collection from Hindu Undivided Families Number of assessees.	Collection from Hindu Undivided Families Amount of tax.	Total Collections Number of assessees.	Total Collections Amount of tax.	Refunds	Net collection.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	21	22,391 2	2	2,020 11	6	12,200 0	17	16,120 12	46	52,732 9	11,850 1	40,882 8
II	1,00,001 „ 1,50,001	..	..	..	..	..	..	1	3,268 6	1	3,268 6	3,318 13	—50 7
III	1,50,001 „ 2,00,000	1	9,137 6	2	11,428 9	..	..	..	..	3	20,565 15	1,909 7	18,656 8
IV	2,00,001 „ 2,50,000	1	18,268 9	1	6,866 9	1	20,388 15	1	13,586 2	4	59,110 3	..	59,110 3
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	1	23,959 9	1	23,959 9	..	23,959 9
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	1	64,959 2	..	..	..	..	1	1,162 8	2	66,121 10	4,146 9	61,975 1
VIII	4,00,001 „ 4,50,000	..	..	1	20,952 4	..	..	..	..	1	20,952 4	..	20,952 4
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	2	4,16,586 5	1	2,802 9	2	3,35,418 5	5	7,54,807 3	58,893 8	6,95,913 11
	Total .	24	1,14,756 3	8	4,57,854 6 (a)	8	35,391 8	23	3,93,515 10	63	10,01,517 11	80,118 6	9,21,399 5
												Add—Excess collections and miscellaneous . .	..
												Add—Penalties (actual collections) . . .	..
												Total .	9,21,399 5

(a) Includes Rs. 26,548 and Rs. 12,700 on account of tax credited at Calcutta and Bombay respectively of the Companies of these Provinces.

RETURN No. V.

Statement showing collection of super-tax in the Assam Province in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs. A.		Rs. A.		Rs. A.		Rs. A.		Rs. A.	Rs. A.	Rs. A.
I	50,001 to 1,00,000	20	17,661 0	49	56,138 5	2	1,246 7	..	..	71	75,045 12	332 8	74,713 4
II	1,00,001 „ 1,50,000	..	..	22	79,075 13	1	6,328 0	..	..	23	85,403 13	224 1	85,179 12
III	1,50,001 „ 2,00,000	..	..	15	90,932 13	..	..	..	..	15	90,932 13	..	90,932 13
IV	2,00,001 „ 2,50,000	..	..	6	55,936 9	..	..	..	..	6	55,936 9	..	55,936 9
V	2,50,001 „ 3,00,000	..	..	5	56,109 2	..	..	..	..	5	56,109 2	682 15	55,426 3
VI	3,00,001 „ 3,50,000	..	..	2	33,305 12	..	..	..	..	2	33,305 12	..	33,305 12
VII	3,50,001 „ 4,00,000	..	..	2	18,475 5	..	..	..	..	2	18,475 5	..	18,475 5
VIII	4,00,001 „ 4,50,000	..	..	1	19,795 9	..	..	..	..	1	19,795 9	..	19,795 9
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,000 and more	..	..	11	3,92,402 11	..	..	..	..	11	3,92,402 11	..	3,92,402 11
	Total .	20	17,661 0	113	8,02,171 15	3	7,574 7	..	..	136	8,27,407 6	1,239 8	8,26,167 14

Add—Excess collections and miscellaneous 7,238 0

Add—Penalties (actual collections) . . . .

Total . 8,33,405 14

RETURN No. V.

Statement showing collection of super-tax in the North-West Frontier Province in the year ending 31st March 1926.

Class	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	7	14,390	..	..	1	1,563	3	1,614	11	17,567	..	17,567
II	1,00,001 „ 1,50,000	..	..	..	..	..	..	..	..	..	..	..	..
III	1,50,001 „ 2,00,000	1	9,600	..	..	..	..	..	..	1	9,600	..	9,600
IV	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VI	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..
	Total	8	23,990	..	..	1	1,563	3	1,614	12	27,167	..	27,167

Add—Excess collections and miscellaneous	..
Add—Penalties (actual collections)	..
Total	27,167*

*Includes Rs. 937-8 collected in 1924-25 and adjusted in this year's collections.

RETURN No. V.

Statement showing collection of super-tax in the Delhi Province in the year ending 31st March 1926.

Class.	Amount of income.	Collection from Individuals.		Collection from Companies.		Collection from Unregistered Firms.		Collection from Hindu Undivided Families.		Total Collection.		Refunds.	Net collection.
		Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.
I	50,001 to 1,00,000	18	19,997	1	2,095	4	5,351	..	..	23	27,443	2,095	25,348
II	1,00,001 ,, 1,50,000	1	5,000	..	..	2	5,032	2	6,738	5	16,770	..	16,770
III	1,50,001 ,, 2,00,000	..	..	1	6,400	..	..	1	8,915	2	15,315	..	15,315
IV	2,00,001 ,, 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..
V	2,50,001 ,, 3,00,000	1	22,025	..	..	..	..	..	..	1	22,025	..	22,025
VI	3,00,001 ,, 3,50,000	..	..	1	18,138	..	..	1	30,781	2	48,919	775	48,144
VII	3,50,001 ,, 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..
VIII	4,00,001 ,, 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,50,001 ,, 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..
X	5,00,001 and more	..	..	1	48,568	..	..	..	..	1	48,568	..	48,568
	Total	20	47,022	4	75,201	6	10,383	4	46,434	34	1,79,040	2,870	1,76,170

Add—Excess collections and miscellaneous . . . . ..

Add—Penalties (actual collections) . . . . ..

Total . 1,76,170

RETURN No. VI.

Classified statement of receipts of super-tax in the Madras Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	5	24,755	49	1,88,855	54	2,13,610
2	Buildings and land	..	..	2	5,350	2	5,350
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	7	4,92,566	..	..	7	4,92,566
5	Cotton pressing, ginning and cleaning	3	45,669	..	..	3	45,669
6	Engineering	1	14,371	1	1,695	2	16,066
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	3	1,20,839	1	4,254	4	1,25,093
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	2	15,864	2	444	4	16,308
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	16	1	1,688	2	1,704
17	Steam navigation—Ocean	..	..	1	1,562	1	1,562
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	2	4,01,564	..	..	2	4,01,564
20	Tanneries and leather work	1	9,052	11	42,598	12	51,650
21	Tramways	1	3,553	..	..	1	3,553
22	Woollen mills	..	..	..	..	..	..
23	Others	29	3,86,462	120	5,29,470	149	9,15,932
	Total	55	15,14,711	188	7,75,916	243	22,90,627

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amoun t tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	11	4,44,095	9	1,21,217	20	5,65,312
2	Buildings and land	2	21,434	7	6,661	9	28,095
3	Chemical	..	..	1	205	1	205
4	Cotton spinning and weaving	55	6,81,490	..	..	55	6,81,490
5	Cotton pressing, ginning and cleaning	11	46,563	7	7,836	18	54,399
6	Engineering	8	44,219	..	..	8	44,219
7	Flour mills	5	13,254	..	..	5	13,254
8	Insurance—Fire, Marine and Life	13	2,53,933	..	..	13	2,53,933
9	Iron and steel works	1	14,941	2	18,029	3	32,970
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	1	1,102	..	..	1	1,102
13	Mining, coal	1	17,107	..	..	1	17,107
14	Mining, other minerals including petroleum	1	69,344	..	..	1	69,344
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	4	61,921	1	6,345	5	68,266
17	Steam navigation—Ocean	1	16,676	..	..	1	16,676
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	15	3,85,542	..	..	15	3,85,542
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	3	2,97,143	..	..	3	2,97,143
22	Woollen mills	..	..	..	..	..	..
23	Others	90	15,28,449	693	47,81,487	783	63,09,936
	TOTAL	222	38,97,213	720	49,41,780	942	88,38,993

RETURN No. VI.

Classified statement of receipts of super-tax in the Bengal Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A. P.		Rs. A. P.		Rs. A. P.
1	Banking	9	15,75,345 10 0	2	9,980 0 0	11	15,85,325 10 0
2	Buildings and land . .	5	14,884 0 0	27	85,912 15 0	32	1,00,796 15 0
3	Chemical	2	19,501 11 0	1	14,063 0 0	3	33,564 11 0
4	Cotton spinning and weaving .	4	36,072 13 0	..	..	4	36,072 13 0
5	Cotton pressing, ginning and cleaning.	1	9,802 8 0	..	..	1	9,802 8 0
6	Engineering	20	7,79,129 11 0	..	..	20	7,79,129 11 0
7	Flour mills	3	8,727 1 0	..	..	3	8,727 1 0
8	Insurance—Fire, Marine and Life.	30	2,40,757 10 0	..	..	30	2,40,757 10 0
9	Iron and steel works . .	2	15,221 5 0	..	..	2	15,221 5 0
10	Jute spinning and weaving .	51	48,62,751 6 0	..	..	51	48,62,751 6 0
11	Jute pressing . . .	5	46,752 7 0	1	535 0 0	6	47,287 7 0
12	Landing, shipping and warehousing.	4	51,477 12 0	..	..	4	51,477 12 0
13	Mining, coal	57	11,53,387 10 0	8	85,513 2 0	65	12,38,900 12 0
14	Mining, other minerals including petroleum.	7	8,15,392 4 0	1	25,837 0 0	8	8,41,229 4 0
15	Paper mills	..	..	..	..	..	..
16	Printing and Publishing	3	640 10 0	..	..	3	640 10 0
17	Steam navigation—Ocean .	2	9,496 15 0	..	..	2	9,496 15 0
18	Steam navigation—River	4	1,00,513 10 0	..	..	4	1,00,513 10 0
19	Railway	21	4,41,055 10 0	..	..	21	4,41,055 10 0
20	Tanneries and leather work .	..	..	..	..	..	..
21	Tramways	1	94,410 10 0	..	..	1	94,410 10 0
22	Woollen mills . . .	..	..	..	..	..	..
23	Others	161	35,78,862 4 0	577	1,05,79,295 5 6	738	1,41,58,157 9 6
	Total .	392	1,38,54,183 7 0	617	1,08,01,136 6 6	1009	2,46,55,319 13 6

RETURN No. VI.

Classified statement of receipts of super-tax in the United Provinces in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	3	6,581	6	25,330	9	31,911
2	Buildings and land	..	..	1	3,594	1	3,594
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	4	55,896	..	..	4	55,896
5	Cotton pressing, ginning and cleaning	2	13,493	2	1,113	4	14,606
6	Engineering	..	..	..	..	..	..
7	Flour mills	1	2,029	..	..	1	2,029
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	1,849	2	16,989	3	18,838
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	2	7,31,865	..	..	2	7,31,865
20	Tanneries and leather work	..	..	3	3,419	3	3,419
21	Tramways	1	8,171	..	..	1	8,171
22	Woollen mills	..	..	..	..	..	..
23	Others	9	3,92,401	73	4,73,268	82	8,65,669
	Total	23	12,12,285	87	5,23,713	110	17,35,998

RETURN No. VI.

Classified statement of receipts of super-tax in the Punjab Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	4	78,719	3	6,966	7	85,685
2	Buildings and land	..	..	2	5,108	2	5,108
3	Chemical	..	..	2	4,562	2	4,562
4	Cotton spinning and weaving	..	..	8	8,595	8	8,595
5	Cotton pressing, ginning and cleaning	..	..	3	1,808	3	1,808
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	1	5,149	..	..	1	5,149
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	1	2,281	1	2,281
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	1	2,64,263	..	..	1	2,64,263
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others, *e.g.*, Commission Agents, General Merchants, Hotels, Salaries, Drapers, Sugar Mills, Piecegoods, Merchants, Money lending, Hides, Carpet makers, Hardware, Profession, Gunny Bags, Sugar, Grain dealing, House Property, Dividend from Companies, Electric supply Co., etc.	10	1,29,447	59	1,82,372	69	3,11,819
	Total	16	4,77,578	78	2,11,692	94	6,89,270

	Rs.
Total	6,89,270
Deduct—Refunds	1,09,578
Net collections	5,79,692

RETURN No. VI.

Classified statement of receipts of super-tax in the Burma Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	3	14,983	83	1,71,720	86	1,86,703
2	Buildings and land	7	84,536	18	59,839	25	1,44,375
3	Chemical	1	6,128	1	1,092	2	7,220
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning, and cleaning	..	..	..	..	..	..
6	Engineering	4	9,072	5	20,641	9	29,713
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine, and Life	1	7,219	..	..	1	7,219
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping, and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	8	36,86,324	..	..	8	36,86,324
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	3	5,351	3	5,351
17	Steam navigation—Ocean	1	12,536	1	3,125	2	15,661
18	Steam navigation—River	2	2,01,296	..	..	2	2,01,296
19	Railway	1	2,32,471	..	..	1	2,32,471
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	2	56,962	..	..	2	56,962
22	Woollen mills	..	..	..	..	..	..
23	Others	20	7,23,400	194	6,98,171	214	14,21,571
	TOTAL	50	50,34,927	305	9,59,939	355	59,94,866

	Rs.	
Less refund being result of adjustment	14,320	
On account of excess colln. of last year	17,009	
Other refunds	43,730	75,059
		59,19,807

RETURN No. VI.

Classified statement of receipts of super-tax in the Bihar and Orissa Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	1	2,288	1	2,288
2	Buildings and land	..	..	1	5,922	1	5,922
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	1	51,706	1	51,706
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	2	26,674	2	26,674
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others	..	..	..	..	..	..
(1)	Royalties from mines	..	..	11	2,40,212	11	2,40,212
(2)	Sugar factories	1	15,635	1	484	2	16,119
(3)	Money-lending	..	..	5	20,472	5	20,472
(4)	Cloth and grain business	..	..	6	18,966	6	18,966
(5)	Hide business	..	..	1	48	1	48
(6)	Distillery	..	..	1	1,981	1	1,981
(7)	Interest	..	..	4	23,014	4	23,014
(8)	Salary	..	..	9	9,597	9	9,597
(9)	Contracts	..	..	2	7,092	2	7,092
(10)	Professional earnings	..	..	3	19,122	3	19,122
(11)	Sairat	..	..	2	3,154	2	3,154
(12)	Thread and Twist business	..	..	1	2,500	1	2,500
(13)	Miscellaneous	..	..	2	914	2	914
	Total	1	15,635	53	4,34,146	54	4,49,781

Explanation:—

	Rs.
Total of Return V	4,23,178
Refunds	26,603
	4,49,781

RETURN No. VI.

Classified statement of receipts of super-tax in the Central Provinces and Berar in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Banking	..	..	16	3,62,167 0	16	3,62,167 0
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	4	1,59,029 6	4	24,757 13	8	1,83,787 3
5	Cotton pressing, ginning and cleaning	..	..	5	20,852 6	5	20,852 6
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	5,595 9	1	1,430 6	2	7,025 15
14	Mining, other minerals including petroleum	2	2,92,232 9	4	87,471 5	6	3,79,703 14
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others	1	810 15	25	36,921 5	26	37,732 4
	Total	8	4,57,668 7	55	5,33,600 3	63	9,91,268 10
	Deduct other refunds						69,869 5
	Net collections						9,21,399 5

RETURN No. VI.

Classified statement of receipts of super-tax in the Assam Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs. A.		Rs. A.		Rs. A.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire Marine, and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	1	1,645 8	1	1,645 8
19	Railway	2	68,972 10	..	..	2	68,972 10
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others	111	7,32,170 13	22	23,589 15	133	7,55,760 12
	Total	113	8,01,143 7	23	25,235 7	136	8,26,378 14

RETURN No. VI.

Classified statement of receipts of super-tax in the North-West Frontier Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour Mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	..	..	..	..	..	..
22	Woollen mills	..	..	..	..	..	..
23	Others, *e.g.*, Furs, carpet, timber, house property, interest and contract.	..	..	12	27,167	12	27,167
	TOTAL	..	..	12	27,167	12	27,167*

* Includes Rs. 6,094 collected in 1924-25 and adjusted this year.

RETURN No. VI.

Classified statement of receipts of super-tax in the Delhi Province in the year ending 31st March 1926.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	2	11,046	2	11,046
2	Buildings and land	..	..	1	4,338	1	4,338
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	1	48,568	..	..	1	48,568
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	1	307	1	307
7	Flour mills	1	2,095	..	..	1	2,095
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	1	30,781	1	30,781
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Railway	..	..	..	..	..	..
20	Tanneries and leather work	..	..	..	..	..	..
21	Tramways	1	18,138	..	..	1	18,138
22	Woollen mills	..	..	..	..	..	..
23	Others	1	6,400	25	57,367	26	63,767
	Total	4	75,201	30	1,03,839	34	1,79,040